

HEADS of MR. DUNDAS'S SPEECH,
ON THE
FINANCES
OF THE
EAST-INDIA COMPANY,

5th JUNE 1792.

I AM perfectly aware of the Awkwardness which must attend any Detail of the Finances of India, brought forward in the Midst of an extensive and complicated War, which must necessarily derange the Affairs of that Country, and disturb the System of Economy and Regulation, so essential to the Government of those distant Provinces. But as my Silence might be misconstrued, and it might be imputed to me that I was disposed to shrink from the View of the present State of India, I rather chuse to encounter any temporary Inconvenience which may attend the present Statement; and the more so, because I am certain, that although the Materials upon which I am to proceed, are, in some Particulars, imperfect, they are fully sufficient to dispel every Idea of Despondency, or even of Uneasiness on the Subject.

Agreeably to the Resolutions of the Committee of last Year,	Pounds Sterling.
the Gross Revenues of India in the Year 1789-90 amounted to	7,043,783

The Charges, including those of Bencoolen and Prince of Wales's Island, amounted to	- - - - -	5,460,218
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And the Interest of Debts payable that Year, amounted to	438,426
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So that the Surplus was	- - - - -	1,145,139
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Adding to this the Amount received from the Sale of Import Goods, and from Certificates, being	- - -	263,940
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The Amount applicable to the Purchase of Investment, and the Payment of Commercial Charges, was	- - -	1,409,079
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Before proceeding to the Statement for the Year 1790-91, it is proper to observe, that with respect to the Receipts and Expences of the Governments in India for that Year, there are considerable Difficulties arising from the War in which that Country is involved. For although a general Statement

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of the Receipts and Payments in the Year, and the Amount of Debts at its close has been received from Madras, yet it appears that the Government there had not been able to make their Army Accounts complete to the 30th April. And with respect to Bombay, there is only recently received a very general Abstract of the Receipts and Disbursements from thence for the Year 1790-91, and the Amount of Debts there on 30th April 1791, has necessarily been taken in some Degree on Estimate, for want of adjusted Accounts from the Army, on that Side of India.

Under all these Circumstances, it is impossible that a Statement, completely satisfactory, can be submitted to the Committee, but from comparing the different Accounts with each other, such a result may be drawn, as, though not minutely accurate, will be sufficiently so, to give a general Idea of the State of the Finances of India, at the Beginning of the Year 1791.

And first, as to

B E N G A L.

THE first Resolution voted in the Committee of last Year was, that the Revenues of this Province, on the Average of the three Years 1787-8 to 1789-90 inclusive, had amounted to -

Current Rupees at 2s.	Pounds Sterling.
5,45,41,067	5,454,106

The Resolution proposed to be adopted this Year, is the Average of the three Years 1788-9 to 1790-91, as contained in the first three Columns of the Account No. 1,* from which it appears that the Revenues, on this Average, have amounted to -

5,56,05,865	5,560,586
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The next Account I wish to refer to is No. 3,† being a comparative Statement of the *Estimated* and *Actual* Revenues and Charges for the Year 1790-91; and this, in every Point of View, is the Account most material for the Committee attentively to examine, because it is from this Account that we are enabled to judge of the Moderation and Accuracy of the Estimates transmitted from this Government.

The Revenues were estimated at - -

5,22,39,427	5,223,943
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They amounted to - - - - -

5,52,22,920	5,522,292
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* Appendix, No. 1.

† Appendix, No. 3.

B E N G A L.

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	Current Rupees at 2s.	Pounds Sterling.
The Actual Receipts therefore <i>exceeded</i> the Estimated Amount by the Sum of - - -	29,83,493	298,349
The Charges were estimated at - - -	3,18,32,217	3,183,221
The Actual Amount was - - -	3,22,59,277	3,225,927
So that the Actual exceeded the Estimated Amount of Charges only in the Sum of - - -	4,27,060	42,706
Deducting therefore the Excess of Charges above the Estimate, from the Excess of Receipts above the Estimate, the Result of the Whole is more favourable than was estimated by a Sum of -	25,56,433	255,643

I do not, however, wish to convey to the Committee an Idea that the Bengal Government had been guilty of any material Error in Calculation, and far less do I wish to mislead them into an Idea that the Circumstances which have occasioned this favourable Result, are to be considered as permanent. I therefore wish to direct the Attention of the Committee to a more minute Examination of the Items which compose this Comparative Account, both as to Receipts and Charges

The two first Articles are the Mint Duties, and Post Office Collections, upon which it is unnecessary to dwell, as, from their Nature, they must be variable, and there happens in the Course of the Year in Question, to be a small Excess above the Estimate.

There is likewise a small Excess in the Benares Receipt, which arises from the Estimate having been formed on the Jumma, or Rental, of the preceding Year; whereas fundry extra Receipts were made in 1790-91, in Addition to the Current Revenue of that Year.

A small Deficiency of Ninety-two Rupees, on the Oude Subsidy, is certainly not worth advertising to.

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The Collections from the Land Revenues are nearly the same as estimated, the Difference being only 70,524 Rupees (£. 7,052). Indeed as the Lands there are now let at a moderate Jumma, and the prosperous State of the Country, for some Years past, has enabled the Landholders to pay up the greatest Part of their old Arrears, the Collections in future, may be considered as likely to correspond with the Rents, except in the Cases of Drought, or other Accidents.

The next Article is the Customs, on which there is a very considerable Deficiency below the Estimate; no less than Current Rupees 3,13,886 (£. 31,388). This arises in Part from the Abolition of the Gunges, or little Custom-House Duties, which used to be collected throughout the Country; and the Receipts of the two principal Custom-Houses of Calcutta and Mangee, were likewise somewhat less than in the preceding Year, owing probably to some Diminution of the Country Trade occasioned by the War.

The next Article is that of Salt; and it is to this that the Excess of Receipts above the Estimate is chiefly to be ascribed; and arises from a larger Quantity having been sold, than was expected.

In the preceding five Years, as appears from No. 37 of last Year's Accounts, the highest Quantity sold in any one of those Years did not much exceed Thirty-four Lacs of Maunds, and, of course, the Estimate for this Year would not be made on the Supposition of disposing of a larger Quantity.

The Manufacture of Salt in Bengal, and the Importation from the Coast, however, turned out much greater, and Forty-four Lacs of Maunds were sold in the Year, which was Ten Lacs of Maunds, or upwards of Seventy-four Millions of Pounds more than had been sold in former Years. But although the Quantity was so much larger, the Sum received was not so great as in the preceding Year, the Reduction of the Price having kept

Pace with the increased Sale. In June 1790, the Price of Salt was 245 Sicca Rupees per 100 Maunds. In October, it was reduced to 225; and in March 1791, the Price of Bengal Salt was 223, and Coast Salt sold at 185 Sicca Rupees. At the Beginning of the following Year, the Price was reduced so low as 204 Sicca Rupees per 100 Maunds of Bengal Salt, and 180 for Coast, which is so moderate, as to bring it within the Reach of every Individual. And the Committee will judge of the Comforts which the Inhabitants of these Countries must enjoy, from their being able to obtain such an essential Article at that Price, when they are informed, that in May 1788, the Price of Salt was 409 Sicca Rupees per 100 Maunds, which is double the Price it was sold at in May 1791.

The Committee will, perhaps, recollect, that in the Statements both of last Year, and the preceding, I prepared them for a Defalcation in the annual Receipts from the Sale of Salt, to an Amount of no less than £.300,000, or £.400,000 Sterling; and I even expressed my earnest Wish that this might be the Case, on account of the Happiness which the Natives would obtain from the Sacrifice. I was induced to express that Wish, from observing that the large Receipt from the Sales of Salt in those Years, arose not from an Increase in the Quantity sold, but from the very high Price of the Article.

But in the Year at present under Consideration, from the Particulars already mentioned, I have the Satisfaction to observe a large Amount, of Revenue, without any concomitant Circumstance of regret; and, under similar Circumstances, I shall always feel a Satisfaction when a large Revenue shall arise from the Article of Salt. I do not, however, find myself at Liberty to hold this out to the Committee as a permanent Resource to the Amount realized in 1790-91, because the Quantity sold in that Year, so much exceeded the Sales of any preceding one.

The last Article of Revenue in this Account is Opium; and it appears that the Sales have ex-

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ceeded

ceeded their Estimated Amount by Rupees 2,79,435, and this, likewise, is occasioned by a larger Quantity having been manufactured and sold, than was expected, as the Advances on the other Side of the Account are proportionally encreased.

The Committee will next turn their Attention to the other Side of the Account, which contains a Comparison between the *Estimated* and *Actual* Charges incurred in the Year 1790-91. It will not be necessary to trouble them with many minute Observations on the different Articles.

Upon the first Class, called Civil Charges, the Committee will observe some immaterial Differences between the Estimate and the Actual Amount, on the Whole of which, the Actual Expenditure is Rupees 1,89,213 below what was estimated.

The Military Charges exceed the Estimate in a Sum of Rupees 5,62,351 (£.56,235) which is owing to the additional Equipments for the Coast that went with, and after Lord Cornwallis; but principally to the extra Expence incurred by the Southern Detachment beyond the Estimate, being upwards of 7 Lacs. In other respects therefore, there must have been a saving.

The Marine Charges are less than estimated; but there is nothing to call for any particular Explanation.

The Expence of Buildings and Fortifications is considerably less, owing to the Orders issued by the Government, at the breaking out of Hostilities, to put a Stop to all new Works, not absolutely and immediately necessary.

In the Revenue Charges, there is an Excess above the Estimate of Rupees 7,44,797, or £.74,479. This is explained by the Bengal Government, to arise principally from the Mode adopted in the Formation of the permanent Settlement with the Renters. For, in that Settlement, the Allowances to the Cauzies,

Canongoes,

Canongoes, and publick Pensioners, which were formerly paid by the Landholders or Farmers, are now included in the Jumma, and are to be paid from the publick Treasuries; in order that the Rents to be paid by the Landholders may be kept at a fixed Sum, and not subject to Variations from Charges of this Nature.

Other Regulations, also, which have been adopted for the Ease of collecting the Rents of the numerous small Farmers in Bahar, and separated Talooks in Bengal, tend to increase the Expence; the Whole of which is expected to be more than compensated by the Increase of Revenue, and additional Prosperity of the Country, when they shall have been carried fully into Effect.

The Charges of collecting the Customs, are less than were estimated; as also are the Advances and Charges on Account of the Salt Manufacture, notwithstanding the Quantity sold was so much greater than usual. To a certain Extent this is accounted for, by the Circumstance of five or six Lacs of Maunds of Salt, which the French attempted to smuggle into Bengal, above the Quantity allowed by the Convention of 1787 being confiscated and sold; and as to the Remainder, it is probable that the Season was very favourable, in which Case the Expence of Manufacture would be proportionally less.

The small Increase on the Opium Charges is accounted for, by the larger Quantity manufactured.

I proceed next to direct the Attention of the Committee to the Prospect of Receipt and Expenditure, held out by the Bengal Government, for the Year 1791-2, which will be found in the last Columns of the Accounts No. 1 and 2.* The Revenues for this Year are estimated to fall short of their Amount in 1790-91, by upwards of 46 Lacs of Rupees. Of this the Decrease in the Land Revenues amounts to Current Rupees 4,89,245 (£. 43,924.)

* Appendix, No. 1 & 2.

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But the Committee will recollect, that I have already observed, that the State of the Country for some Years past has been such as to enable the Landholders to pay up great Part of their old Arrears, which, of course, encreased the Receipt in those Years. But as there no longer remains a larger Amount of Arrears uncollected, than what may be supposed to be annually outstanding of so large a Revenue, the Accounts of which are made up to a particular Day, the Estimate is very properly formed on the principle of realizing only an Amount equal to the Jumma, or Current Rental, of the Year.

And here it is proper to observe, that not only the Sum estimated to be received in the Year, is less than the Amount collected in the preceding Years, but also the Jumma, or settled Rent, is less. For, according to the System which formerly prevailed, the Lands of these Provinces have been let every Year at such a Rent as could be agreed upon between the Landholders and the Company's Servants; and, therefore, the Amount varied as the Season appeared likely to be favourable or otherwise. This Settlement was afterwards subject to Remissions and various Adjustments, according as the Seasons turned out, which frequently led to tedious Discussions, and Altercations. To put an End to these, and to contribute as much as possible towards the Prosperity of the Country, and the consequent Happiness of the Inhabitants, Orders were sent from Home, as early as 1786, to the Bengal Government, to form a permanent Settlement with the Landholders, of the Amount to be annually collected from those Provinces, which should not be subject to such Variations. The fixing the Rent to be annually levied on the Lands, under this Settlement, was left to that Government, and of its Moderation, and of the Ease with which the Country may afford the Amount which has been stipulated, the Committee will be enabled to judge, by referring to the Account No. 1,* in which they will

* Appendix, No. 1.

perceive that there was collected from the Land Revenues in

Current Rupees
at 2s. Pounds Sterling.

1788-9	3,15,54,974	3,155,497
1789-90	3,08,53,845	3,085,384
1790-91	3,06,98,255	3,069,825

The Jumma on which a Settlement for 10 Years, has been made, is about - - - 3,01,00,000 3,010,000 which is 9,35,691 Rupees less than the Average Collections of the three preceding Years. On this Jumma the Estimate for 1791-2 is formed, and the Sayer Duties, and some other extra Collections, formerly included in the Land Revenues, being abolished, accounts for the Difference between the Amount expected in this Year, and the Actual Receipt of the preceding; and the Circumstance of the Collections being stated at so moderate an Amount, removes every Apprehension of their not being realized.

But the great Defalcation in this Estimate, is in the Article of Salt, being no less than 43 Lacs of Rupees (£.433,978) below the Actual Receipt in the preceding Year. For, the Quantity sold in that Year, having been so much above the Quantity sold in preceding Years, it could not be expected, without supposing an extraordinary Increase of Population, and a consequent Increase of Consumption; but that a considerable Part of that Salt would remain on Hand towards supplying the following Year's Consumption. Accordingly, the Quantity estimated to be sold in 1791-2 is only 30 Lacs of Maunds, which, as the Price was reduced to the moderate Rate of little more than 200 Sicca Rupees per 100 Maunds, would produce only 62 Lacs of Sicca Rupees, or 72 Lacs of Current Rupees, as stated in the Estimate.

The Charges for this Year are estimated as per No. 2,* at Rupees 21,42,901 less than the Amount incurred in 1790-91, as stated in No. 3.†

Of this the Military Charges are computed at 6,12,647 Rupees, below their Actual Amount in the preceding Year. The Grounds on which this Dif-

* Appendix, No. 2.

† Appendix, No. 3.

ference is made, have not been stated, and as larger Detachments have been sent to Madras in this, than in the former Year, it should seem probable that the Estimate was under-rated in this respect.

The Revenue Charges are estimated at 8 Lacs and a Half below their Actual Amount in 1790-91; for this, however, no adequate Reasons have been given.

The Decrease of 6 Lacs and a Half in the Salt Advances and Charges, below their Amount in the former Year, is accounted for by the Quantity expected to be manufactured and sold, being much less than it was in 1790-91.

Taking the Estimate, however, as it stands, the Revenues are expected to amount to - - - - -

And the Charges to - - - - -

Net Revenue - - - - -

which is Current Rupees 25,23,616 (£.252,361) less than the Surplus of the preceding Year.

I need scarce observe, that this Defalcation is by no Means certain; for, if a larger Quantity of Salt should be manufactured and sold, as unexpectedly happened in 1790-91, the Revenue would be proportionably increased. But it was right, for the Bengal Government to take the Calculation on a moderate Scale; having a constant Attention to keep down the Price of Salt; for however unwelcome a Defalcation of Revenue, in the present Moment, may be, it is compensated by the Consideration that the Natives, under the Protection of the British Government, enjoy so essential an Article of Life, at a moderate Rate.

M A D R A S.

THE Amount of the Revenues of the Madras Government, on the Average of the Three Years 1787 to 1790, were stated last Year at - - - - -

Current Rupees
at 23.

Pounds Sterling.

5,05,56,403

5,055,640

3,01,16,376

3,011,637

2,04,40,027

2,044,003

Pagoda at 8s.

Pounds Sterling.

31,63,394

1,265,357

M A D R A S.

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The Account, No. 4,* contains the annual Revenues from 1788-9 to 1790-91 inclusive, on which the Average is

Pagodas at 8s.	Pounds Sterling.
36,01,952	1,440,781

But it is to be observed, that in the latter of those Years, the Countries of the Nabob of Arcot and Rajah of Tanjore, in consequence of the present War, and the Failure of those Princes in their pecuniary Engagements, were assumed by the Government of Madras, and put under the Management of the Company's Servants. The Revenues collected in that Year, were therefore under a different Arrangement from the two former, and consequently the Average of those Three Years can be of no Service towards shewing the Amount of the probable Collections in future Years. Neither can the Collections made in 1790-91, be any Criterion by which to judge of the probable annual Revenues under the present System. For, the Country being assumed in August 1790, the Collections to April 1791, could be made for only Nine Months of the Year, and in this Period, considerable Loss was sustained by the Incursion of the Enemy into the Carnatic.

The Account, No. 6,† is a Comparison of the Estimate for this Year, with the Actual Result, as far as the same can be made up; according to which the Revenues for 1790-91, that were estimated to amount to

	44,15,941	1,766,376
Actually amounted to	41,10,557	1,644,222
Revenues less than estimated	3,05,384	122,154
The Charges were estimated at	63,71,438	2,548,575

The Actual Amount, as far as can be ascertained from the present Accounts, was

Charges more than estimated	3,44,322	137,729
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Adding therefore the Deficiency of Revenue to the Excess of Charges, the Actual Result is worse than it was estimated by

6,49,706	259,883
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* Appendix, No. 4.

† Appendix, No. 6.

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The Excess of Charges arises chiefly from the Expense of collecting the Revenues of the assumed Countries, and the Payment of the Proportion of those Revenues to the Nabob and Rajah, which were not included in the Estimate of last Year. Because the Sum stated as likely to be received, was supposed to be the *net* Amount after defraying those Expenses, whereas but little more was collected in the *whole* than the Sum so estimated.

The Company's Land Revenues also fell short of the Amount at which they were estimated by Pagodas 3,48,121; and the Sum paid by the Rajah of Travancore was not included in that Estimate, it having been supposed that his Subsidy would have been applied towards the Expenses of the Army on the Malabar Coast, and be carried to the Bombay Accounts. In other Respects the Estimate and the Actual Account nearly correspond with each other, particularly in the Civil and Military Charges. And, on the Whole, the Excess of Charges above the Revenues collected in the Year was - - -

Pagodas at 8s.

Pounds Sterling.

26,05,203

1,042,081

It is however to be observed, that all the Accounts from the Army had not been received at the Presidency when the Statement of Receipts and Disbursements was made up, and therefore this Account is so far incomplete.

But in the Account received from Madras, it is remarked, that the Amount there stated is what had been disbursed or advanced by the Military Paymaster-General to the several Paymasters; but no complete Account could be then made, because the last Account from the Camp-Paymasters was for the Month of December. In forming the Estimate, however, for the following Year, the Madras Government proceed upon the Idea that the Sums so advanced and disbursed were equal to the Expenses of the Year, as they state that this Total, "as far as we are at present informed, is the Amount of that Year's Expenditure for the King's and the Coast Troops; also for Bullock-Hire, and Provisions;" and they accordingly estimate the following Year's Expenditure upon that Sum,

allowing

M A D R A S.

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allowing about two Lacs of Pagodas more for the Expence of a Number of Recruits, &c. received from England; and for the additional Number of Bullocks for the Battering Train, &c. It is therefore evident, that the Sum disbursed in the Year, as stated in the Account, was supposed by the Government of Madras, to be about the Actual Expenses of the Year, and on that Authority this Statement rests.

The Estimate for the following Year 1791-2, is in the last Columns of the Accounts, No. 4 and 5.*

The Revenues are estimated to amount to	-	-	61,39,466	2,455,786
And the Charges to	-	-	70,20,937	2,808,374
Excess of Estimated Charges	-	-	8,81,471	352,588

Upon these Estimates, I shall, as usual, move Resolutions, but I must repeat the Observation I made in the former Year, that so long as there is a War in India, I must speak with Diffidence of Estimates, the Realization of which is liable to be prevented by the various Contingencies to which a Country, in such Case, is necessarily subject.

B O M B A Y.

THE only Account of the Receipts and Disbursements of the Presidency of Bombay, different from the Statements laid before the House last Year, is an Abstract of the Receipts and Payments for the Year 1790-91, which was received at the India House on the Evening of the 29th ult. This Account is only a very general Abstract, and no Explanations are given of the Particulars, so that only few Remarks can be offered upon it. The Want of such Explanations necessarily prevents our forming any Opinion of the Correctness of the Account, and renders it impossible to assign, with Accuracy, the Causes of the Differences which appear between this Account and the Estimate laid before the House last Year.

Bombay Rupees
16 per Cent. better
than Current.

Pounds Sterling.

* Appendix, No. 4 and 5.

Taking the Account, however, as it stands, it appears that the Revenues of Bombay in 1790-91 amounted to*		Bombay Rupees 16 per Cent. better than Current.	Pounds Sterling.
- - - - -		15,85,742	183,946
They were estimated to amount to - - -		22,96,316	266,373
Revenues less than estimated - - -		7,10,574	82,327

This is in a great Measure accounted for, from the Subsidy paid by the Rajah of Travancore for the Troops sent to his Assistance, having been carried to the Madras Accounts, but which was estimated in the Bombay Statements to be applied towards the Payment of the Detachments from that Presidency. The Subsidy so estimated was Bombay Rupees 5,75,000, or £. 66,700; which is £. 15,627 less than the Deficiency of the Actual Account below the Estimate.

The Charges of the Year 1790,91, are stated in this Abstract Account, to have amounted to -		95,89,972	1,112,437
They were estimated at - - -		67,96,753	788,423
Charges more than estimated - - -		27,93,219	324,014

This Excess of Expense, above what was estimated, is totally in the Military Charges; the Civil, Marine, &c. having been, on the Whole, less than the Estimate. The Increase of Military Charges may be attributed to the large Quantities of Stores and Provisions which had been collected at Telli-cherry, &c. for the Support of General Abercromby's Army, and towards supplying the Grand Army under Lord Cornwallis, in the Event of their being able to effect a Junction. The Quantity thus provided, was so great, that in June 1791, after General Abercromby had descended the Ghauts, he had remaining near Five Months Rice for 40,000 Men, exclusive of Provision sufficient for his own Troops, during the Monsoon. The greatest Part of these Provisions must have been collected previous to his ascending the Ghauts, and, of course, the Sums advanced for the Purchase of them, would form a Part of the Expenses incurred before the Close of the

* Appendix, No. 9. (b)

preceding Year (30th April 1791) and be included in this Abstract. Strictly speaking, therefore, the Whole of this Expenditure cannot be considered as belonging to the Year 1790-91; as a Part of it was applied to the Purchase of Provisions for the Use of the Army in the following Year.

B E N C O O L E N A N D P I N A N G.

THE small Revenues of Bencoolen were stated, in last Year's Accounts, to have amounted, on the Three Years Average 1786-7 to 1788-9 inclusive, to	Dollars at 5s.	Pounds Sterling.
	13,044	3,261

In the Account, No. 10. (b)* these Revenues are stated for the Years 1787-8 to 1789-90 inclusive, and amounted on the Average to - - -	14,201	3,550
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The Supplies from Bengal to this Residency and to Prince of Wales's Island, were last Year estimated by the Bengal Government to amount to

Current Rupees	5,00,000	50,000
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exclusive of the Pay of the Detachment serving at Prince of Wales's Island, which is included among the Bengal Military Expenses.

The Actual Amount supplied in the Year appears from the Account, No. 18,† to have been		
Current Rupees	6,20,184	62,018

Which is more than was estimated by - - -	1,20,184	12,018
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But, it is to be observed, that a Part of these Supplies consisted of Opium sent thither for the Purposes of Trade.

The Supplies estimated for 1791-2, in No. 11,‡ amount to Current Rupees - - -	5,00,000	50,000
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* Appendix, No. 10. (b)

† Appendix, No. 18.

‡ Appendix, No. 11.

G E N E R A L V I E W.

ACCORDING to the several Accounts which have been already explained, the aggregate Amount of the Revenues and Charges of the British Possessions in India, for the Year 1790-91, was as follows:

R E V E N U E S.

At Bengal	by	No. 3. (a)	CR'	5,52,22,920	£. 5,522,292
Madras	by	No. 6. (b)	Pag'	41,10,557	1,644,223
Bombay (c)			Rup'	15,85,742	183,946

£. 7,350,461

C H A R G E S.

At Bengal	-	-	CR'	3,22,59,277	£. 3,225,928
Madras	-	-	Pag'	67,15,760	2,686,304
Bombay	-	-	Rup'	95,89,972	1,112,437

7,024,669

Supplied from Bengal to Bencoolen and Pinang - - -

£. 325,792

62,018

To this, adding the Amount received for the Sale of Import Goods and Certificates (d) - - -

£. 263,774

327,877

The Total is - - -

£. 591,651

The Interest paid, at Bengal, per

No. 18. (e) - - - CR' 30,15,245 £. 301,524

At Madras, No. 19. (f) - - - Pag' 4,34,576 173,830

At Bombay, as stated in No. 16, of

last Year's Accounts, no Actual

Account having been received - CR' 11,61,548 116,154

Total Interest to be deducted - - -

591,508

Remains

£. 143

(a) Appendix, No. 3.

(c) Appendix, No. 9. (b)

(e) Appendix, No. 18.

(b) Appendix, No. 6.

(d) Appendix, No. 15.

(f) Appendix, No. 19.

INDIA

INDIA DEBTS.

The next Accounts to be referred to, are those which respect the Debts owing by the Company in India, and the Variations which have been made in their Amount during the Year 1790-91.

The Statement of these Debts, on the 30th April 1790, was laid before the House last Year, and the Amount was

Current Rupees at 2s.	Pounds Sterling
7,05,66,526	7,056,652

By No. 16 * of the Accounts now before the Committee, the Amount on the 30th April 1791, was

8,15,09,369	8,150,936
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The Addition, therefore, which had been made to the Debts in the Course of the Year 1790-91, was

1,09,42,843	1,094,284
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But this is not the whole Increase of Debt that had been made in the Course of that Year; for it appears from No. 17,† that there had been subscribed to the Plan of remitting the Debts home

68,80,436	688,044
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If, therefore, no Debts had been remitted Home, the Increase would have been

1,78,23,279	£.1,782,328
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The other Part of the Account, No. 16, shews the Amount of Debts which bear Interest in India. This on the 30th April 1790, as per last Year's Account, was

5,40,69,357	5,406,936
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By No. 16, the Amount of Debts bearing Interest on 30th April 1791, was

6,32,54,443	6,325,444
-------------	-----------

Increase of Debt, bearing Interest

91,85,086	918,508
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In last Year's Accounts, the Interest on the Amount of Debts, then owing, was stated at

44,71,066	447,107
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On 30th April 1791, the Interest on the Debt amounted to as per No. 16 *

52,96,241	529,624
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The Increase of Charges, therefore, on account of Interest on the Debts which had arisen in the Year 1790-91, amounted to

8,25,175	82,517
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* Appendix, No. 16.

† Appendix, No. 17.

E

From

From the General View of the Receipts and Charges, as before stated, it appears that the Whole of the Revenues of India, together with the Amount received from the Sale of Import Goods, and for Certificates on the Court of Directors, had been absorbed by the Expenses of the War, the Interest of the Debts, and the other Charges incurred in the Year. It is not intended that this Observation should be understood to imply that the Revenues collected, were appropriated to those specific Purposes, but, that if they had been so applied, the Difference would have been inconsiderable. The Receipts and Charges, thus balancing each other, it remains to explain the Increase of Debt made in the Year, amounting to - - -

Pounds Sterling.

1,782,328

This is principally accounted for, by the Amount advanced, or Debt contracted, for the Provision of an Investment in the Year, to supply the Company's Sales at Home. - - -

By No. 18,† there was advanced for this Purpose, at Bengal, - - - Current Rupees 66,47,392 £. 664,739

At Madras, by No. 19,‡ - Pagodas 2,17,470 86,988

At Bombay, by No. 20,§ including Cotton to China, - - - Rupees 7,50,635

Add, also, Charges and other Disbursements in the Commercial Department, as stated in that Account - - - Rupees 2,31,023

Bombay Rupees 9,81,658 £. 113,872

Commercial Charges at Bengal and Madras, not included in the Invoice by No. 22.* - - - 81,300

Supplied from Bengal to China, by No. 18. - - - £. 946,899

238,470

£. 1,185,369

† Appendix, No. 18.

‡ Appendix, No. 19.

§ Appendix, No. 20.

* The Value of Goods shipped for Europe in the Year, was £. 1,211,601, as per Appendix, No. 22, but it appears that a Part was supplied from the Goods on Hand, on the 30th of April 1790.

Cash

GENERAL VIEW.

19

Brought forward -	£. 1,185,369	£. 1,782,328
Cash in the Treasury, on the 30th of April 1790, amounted to Current Rup ^s	1,38,94,840	
Cash in Treasury on 30th April 1791, No. 21.* - - - - -	1,69,28,397	
Cash more in the Treasury - Rupees	30,33,557	303,355
		<u>1,488,724</u>

This Statement would leave unaccounted for - - - £. 293,604

As also is the Expenditure of the Silver taken by the Madras Government, out of the Ships consigned to China, and Bills on the Court of Directors, which, by No. 19,† amounted to Pagodas 2,00,605 - - - 80,240

Which makes a Difference of - - - £. 373,844

But this Difference may nearly be explained by referring to the fourth Page of the separate Letter on the Finances of India, which makes No. 30 of the Papers at present before the Committee. From which it appears, that Bills had been drawn from the other Settlements to the Amount of Current Rupees 31,18,789, previous to the 30th of April 1790, which had not been presented, or advised, at Bengal before the closing of the Accounts there; and were therefore neither included in the Debts at that Presidency, nor in those of Madras and Bombay. These Bills falling due in 1790-91, would increase the Payments of that Year, or, if not paid, would increase the Debts; and being drawn in the preceding Year, could not form any Part of the Charges incurred in 1790-91. This would account for - - - 311,878

Difference - - - £. 61,966

By referring to the Accounts No. 18, 19 and 20, it appears, that there are a Variety of Articles of Receipt and Expenditure, which do not come

* Appendix, No. 21. † Appendix, No. 19. within

within the Description of Annual Revenues and Charges, and therefore are not included in these Statements; but which it would be necessary to examine minutely in order to make the Accounts balance each other accurately. In so large an Amount, also, as was supplied from Bengal to the Presidencies of Madras and Bombay, in 1790-91, there must be a considerable Variation in the Rates of Exchange at which the Remittances were made; and, consequently, the Sums above stated as the Excess of the Charges above the Revenues of those Presidencies in Pounds Sterling, must be different from the Expence incurred at Bengal to supply that Deficiency.

Besides this, it is to be observed, that the present Accounts are liable to similar Omissions with respect to the Amount of Bills drawn by the other Settlements on Bengal, or remitted from thence in 1790-91, which were not included in the Accounts that closed the 30th April 1791, as those that were laid before the House last Year respecting the Amount of Debts and Assets on 30th April 1790, as above-mentioned. These Variations, as is particularly remarked in the Finance Letter before referred to, must always, to a certain Degree, exist in Accounts made up to the same Day, at Settlements so far distant from each other, because Bills may be drawn on Bengal, or remitted from thence to the other Settlements which have not been received there before that Day. But as the Bills, so remitted, are equally a Credit which is omitted as those drawn under these Circumstances, are a Debt, the Difference on the Whole is not very considerable.

Omitting, however, these Particulars, and leaving the Increase of Cash in the Treasuries in India to balance any Deficiencies that may have taken Place in other Articles there; it does not thence follow, that the general State of the Company's Affairs was rendered worse to the Amount by which the Debts in India were increased in the Year 1790-91; and to explain this, it is necessary to have recourse to the Home Accounts.

From

From No. 23* of those Statements, it appears, that a Part of the India Debt, transferred Home, was discharged in the Year 1791, to the Amount of £. 964,288

The Account, No. 27,† contains a general State of the Debts and Credits of the Company at Home, including Cargoes afloat outward, on the 1st of March 1792, together with the Balance of Quick Stock in China, according to the latest Advices; and this, compared with the Account, similar in every Respect, which was laid before the House last Year for the 1st of March 1791, gives a Balance, on the Whole, more in Favour of the Company on the 1st of March 1792, of - - - 541,405

By which Sum the Affairs of the Company at Home, and in China, were better in 1792 than in 1791, in consequence of the Investments and Supplies from India, and the Profits on the Trade.

This added to the Part of the India Debt paid off at Home in the Year 1791-2, the Amount is ——— £. 1,505,693

By which Sum the Company's Affairs are better in those Respects than they were the preceding Year: which, taken from the Increase of Debt in India, as before stated, - - - 1,782,328

There remains - - - £. 276,635

Taking, therefore, the State of the Company's Affairs, in a general Point of View, both as to Trade and Revenues, the Result is, that during the first Year of the War, a Stop was put to the progressive Improvement of the Company's Affairs, which had been annually made in the preceding Years, and £. 276,635 of Debt incurred in India, over and above the Increase of Assets, and transferred Debt paid off at Home. Besides which, it may be observed that, according to the Quick Stock Accounts of 30th April 1790 and 30th April 1791, the Amount of Assets in India, also, had, on the Whole, been considerably increased in the Course of the Year.

* Appendix, No. 23.

† Appendix, No. 26.

But, without taking any Credit for these Particulars, and to avoid every Appearance of relying too much on the Accuracy of Accounts drawn up in the Midst of War, if we were to suppose that the Debts, instead of £. 1,782,328, had been increased two Millions, the Finances of the Company would still appear worse only to the Amount of Half a Million; that is, but Half the Amount by which the Company's Affairs have been annually improved, on the Average of the four preceding Years.

Instead, therefore, of the Company's Finances being oppressed by the heavy Burthen of five, six, or twelve Millions, which some Gentlemen so pathetically lamented last Year, the first Year's War leaves those Finances nearly in the same State at its Close, as at its Commencement; and if a considerable Allowance be made for any Deficiency in the Statements from India, it appears that not more than Half a Million ought to be charged against the general State of the Company's Affairs,

It will, undoubtedly, be expected, that some Estimate should be given of the Expense that may probably be incurred by this Time in the Prosecution of the War, or, more properly, as the Accounts are made up annually, what Effect it would have had on the Company's Finances, on the 30th of April last. But a general Estimate of this kind, cannot be made from the Accounts received from India, for want of an Estimate from Bombay. With respect to Bengal and Madras, the Estimate for the former, gives a Surplus of £. 2,044,000 above the Charges, and in that for the latter, the Deficiency is £. 352,588; the Interest on the Debts, as per No. 16, is £. 529,624, and to these, adding £. 50,000 for the Expenses of Bencoolen and Prince of Wales' Island, the Total is £. 932,212; which, deducted from the Surplus at Bengal, would leave £. 1,111,791 to pay the Excess of Charges at Bombay, which, according to the Expenses of 1790-91, would be more than sufficient for that Purpose. But, without having recourse to these Computations, it may be fairly supposed, that the Result of the second Year of

the

the War, will not be worfe than the firft. For in the firft Place, it is to be obferved, that a large Quantity of Stores and Provisions had been provided in 1790-91, which were not expended in that Year, but were applicable to fupply the Army in the following Year 1791-2. General Abercromby, as formerly mentioned, particularly ftates, that he had Rice fufficient for 40,000 Men for five Months, exclusive of what would be neceffary for his Army, during the Monfoon. This muft have occafioned a large Expenditure in that Year, which it is probable would caufe a proportional faving in the enfuing Year. And, with refpect to the other Articles of Expence, there is no Reafon for fuppoſing that they will have been greater in 1791-2, than they were in the preceding Year.

In this View of the Subject, however, there is little or nothing applicable to the Purchase of Investment, fuppoſing the Eftimates from Bengal and Madraſto be realized, except what may be received from the Sale of Goods imported from Europe, for Bills on the Court of Directors, or other extraordinary Refources.

The Sale of Import Goods, as per No. 15,* is eſtimated at - - - - - 32,55,252

Current Rupees
at 2s.

Pounds Sterling.

£. 325,525

and a ſmall Sum, is alſo ſtated, as likely to be received for Certificates.

But this is not the only Aid, exclusive of its own Revenues, which India will obtain either towards the Expences of the War, or the Purchase of Investment; for it was ſtated in the Accounts referred to the Committee laſt Year, that Silver, to the Amount of £.512,147, was exported in that Seafon to Fort St. George, beſides £.20,056 to Bencoolen. The greateſt Part of this Treafure, had been received at Madraſa when the Accounts were ſent from thence, and would be applied towards defraying the Expences of the Year 1791-2. Beſides which, about the ſame Sum has been exported, in the preſent Seafon, for ſimilar Purpoſes; ſo that on the Whole, upwards of a Million will become applicable to the Expences of the War, poſterior to the Cloſe of the Actual Accounts, which have formed the principal Part of the preſent Diſcuſſion.

To this I am entitled to add another Reſource, or rather a Diminution of Expence, which will afford Aid to the ſame Purpoſe, and which did not

* Appendix, No. 15.

occur

occur in the former Year. I mean, a Sum of between two and three Hundred Thousand Pounds annually sent from Bengal to China; but which, by the Dispatches that have gone out this Season, is directed not to be sent thither in the ensuing Year. The Fullness of the Treasury at Canton, and the Increase of Exports from this Country, having rendered this Resource for the China Investment at present unnecessary.

Considering all the Circumstances which I have explained to the Committee, relative to the State of the Company's Finances in India, at the Close of the Year 1790-91, I feel myself warranted in believing, that the Expenses of the Year 1791-2 will not exceed those of the preceding Year; and, if this belief be well founded, it follows, that the Increase of the Burthen on the Revenues of India, during this Year, will be considerably less than was made in 1790-91; because so large a Portion of the Expenses has been provided for by the Resources above alluded to.

But it may, perhaps, be objected, that although the Expense of the War in this Year should not be greater than in the former, yet the Continuance of so large an Expenditure must create an Accumulation of Burthens on the Company, from the Difficulty of raising Money, and the consequent Increase of Discount on the Paper which it may be necessary to issue; as also that the draining Bengal of its Treasure, must endanger the Prosperity of that Country. But it will occur to the Committee, that the Circumstances to which I have already referred, must have operated to prevent any alarming Consequences of this Nature; I mean the Supply of upwards of £. 500,000 in Silver exported to Fort St. George last Year, and a similar Amount in the present Season; and the Orders which have been given not to send any Supplies at present from Bengal to China. And with regard to the Discount, the Increase has been very trifling indeed: at Madras, where the Effects of the War are likely to be most sensibly felt, the Discount on the Bonds that bear 8 per Cent. Interest, which in the last War was from 30 to 40 per Cent., in 1791 was less than 4 per Cent. and the Paper issued by the Government there at 12 per Cent. Interest, which is the usual Rate among the Natives of that Country, actually bore a Premium. The Rate of Exchange also for Bills on the Bengal Government, which had been at 410 Arcot Rupees per 100 Pagodas, was reduced to 375.

I shall not detain the Committee longer; but to save any Gentleman the Trouble of putting the Question to me, whether I adhere to the Hopes I gave last Year, "that the Day is much nearer, when the Resources of India will administer Aid to the Revenues of this Country, than that on which we are to apprehend, that India will call for Aid from the Finances of Great Britain." I anticipate the Question, and answer in the Affirmative; and the only Difference is, that I am more sanguine in those Hopes, than I was at the Time I first expressed them.

APPENDIX.

A P P E N D I X, No. 1.

B E N G A L.

An ACCOUNT of the Annual Revenues of the East-India Company in the Provinces of BENGAL, BAHAR, and ORISSA, and from BENARES and OUDE, under the Heads of Mint or Coinage Duties, Post Office Collections, Benares Revenue, Oude Subsidy, Land Revenues, Customs, and the Receipts from the Sales of Salt and Opium, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

					1788-9.	1789-90.	1790-1.	per Estimate. 1791-2.
Mint Duties	—	—	—	CR ^s	32,728	16,770	22,717	14,000
Post Office Collections	—	—	—		1,04,667	1,04,339	1,21,335	1,15,000
Benares Revenue	—	—	—		42,65,738	46,84,450	43,46,414 (a)	43,00,000
Oude Subsidy, being the Receipts from the Nabob Vizier, for the Expenses of the Company's Troops employed in his Dominions	—	—	—		52,53,145	53,39,073	53,39,073	53,39,073
Land Revenues, Collection thereof, including former Years Balances					3,15,54,974	3,08,53,845	3,06,98,255	3,02,59,010
Customs	—	—	—		9,83,372	9,04,943	6,07,405	6,00,880
Sale of Salt, Amount received	—	—	—		1,09,04,688	1,19,44,446	1,15,83,986	72,44,200
Sale of Opium, D ^o	—	—	—		22,88,802	23,58,695	25,03,735	26,84,200
Total Revenues	—		CR ^s		5,53,88,114	5,62,06,561	5,52,22,920	5,05,56,400
Deduct Charges	—	—			3,08,15,942	3,12,51,506	2,95,52,797	3,01,16,370
Net Revenues	—		CR ^s		2,45,72,172	2,49,55,055	2,56,70,123	2,04,40,030
At 2-3 per Current Rupee	—	£. St ^g			2,764,369	2,807,444	2,887,889	2,299,500

(a) Not distinguished on the Estimate, taken at the Jumma of 1790-91.

East-India House,
27th March, 1792.

A P P E N D I X, No. 2.

B E N G A L.

An ACCOUNT of the Annual Charges defrayed by the East-India Company in the Provinces of BENGAL, BAHAR, and ORISSA, and in BENARES and OUDE; distinguishing the same under the respective Heads of Civil, Military, and Marine, the Charges of Buildings and Fortifications, of collecting the Revenues and Customs, and the Advances and Charges on Account of Salt and Opium, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

					1788-9.	1789-90.	1790-1.	per Estimate. 1791-2.
Civil—Mint Charges — — — —					52,647	94,358	1,91,976	1,33,000
Post Office D° — — — —					1,49,676	1,48,140	1,49,691	1,51,000
Charges of the Residency of Benares — —					3,80,740	3,71,857	3,28,883 (b)	3,20,160
D° of the Resident's, &c. Offices at Lucnow —					2,28,503	2,84,166	2,75,703 (b)	2,75,000
D° of the Supreme Court of Judicature, and Law Charges					5,12,761	6,21,589	6,10,826	6,20,000
Other Charges of the Civil Establishment — —					25,90,258	26,04,041	22,11,628	25,15,950
Total Civil Charges — CR ^s					39,14,585	41,24,151	37,68,707	40,15,110
Military—Charges on the Company's Account, including Contracts, Contingencies, and King's Troops — —					87,52,068	82,56,893	84,99,677	98,50,516
D° on the Vizier's Account — — —					48,22,235	48,57,308	48,84,543	48,55,000
Total Military Charges — CR ^s					1,35,74,303	1,31,14,201	1,33,84,222	1,47,05,516
Marine — — — —					5,94,689	5,64,301	4,25,211	4,90,000
Buildings and Fortifications — — —					10,64,575	15,36,894	2,95,139	2,50,000
Revenue Charges, including Stipends and Commission —					75,73,004	75,24,655	71,68,957	67,25,090
Customs, Charges of Collection — — —					1,48,471	1,17,348	93,705	1,08,460
Salt—Advances and Charges — — —					30,10,584	33,85,834	34,57,734	27,97,920
Opium—Advances and Charges — — —					9,35,731	8,84,122	9,59,122	10,24,280
Total Charges — CR ^s					3,08,15,942	3,12,51,506	2,95,52,797	3,01,16,376

(b) These Expenses are not distinguished on the Estimate, they are taken nearly at the Amount incurred in 1790-91.

(Errors excepted)

WM. WRIGHT,

Auditor of Indian Accounts.

BENGA L.

COMPARISON of the Estimated and Actual Amount of the Revenues of the East-India Company, in the Provinces of BENGAL, BAHAR, and ORISSA, and from BENARES and Oude, under the Heads of Mint or Coinage Duties, Post Office Collections, Benares Revenue, Oude Subsidy, Land Revenues, Customs, and the Receipts from the Sales of Salt and Opium for the Year 1790-1, and of the Charges defrayed by the said Company, in the said Provinces, and in Benares and Oude; distinguishing the same under the respective Heads of Civil, Military, and Marine, the Charges of Buildings and Fortifications, of collecting the Revenues and Customs, and the Advances and Charges on Account of Salt and Opium for the said Year.

R E V E N U E S.					
	Estimated Amount to be received for 1790-1.	Actual Amount received in 1790-1.	Surplus in the actual Receipts.	Deficiency in the actual Receipts.	
Mint Duties —	CR ^s 10,550	22,717	12,167		
Post Office Collections —	—	1,21,335	16,335		
Benares Revenue —	—	42,04,794	1,41,020		
Oude Subsidy —	—	53,39,165	—	92	
Land Revenues—Gross Collections —	—	3,07,68,779	3,06,98,255	70,524	
Cutloms —	—	9,21,291	—	3,13,886	
Sales of Salt —	—	86,65,548	29,18,438		
Sales of Opium —	—	22,24,300	2,79,435		
Total Revenues —	CR ^s 5,22,39,427	5,52,22,920	33,67,995	3,84,502	
Deduct Charges —	—	3,18,32,217	3,22,59,277	29,83,493	
Net Revenues —	CR ^s 2,04,07,210	2,29,63,643	Net Excess of actual Surplus }	4,27,060	
				25,56,433	
C H A R G E S.					
	Estimated Amount, 1790-1.	Actual Amount paid, and due on Account, 1790-1.	Surplus in the actual Charges.	Deficiency in the actual Charges.	
Civil.—Mint Charges —	CR ^s 2,86,830	1,91,976	—	97,854	
Post Office Charges —	1,50,000	1,60,691	10,691		
Charges of the Refidency of Benares —	3,67,029	3,28,883	—	38,146	
D° of the Resident's Office, &c. at Lucknow —	2,84,166	2,75,703	—	8,463	
D° of the Supreme Court of Judicature and Law } Charges —	5,60,000	6,52,992	92,992		
Other Charges in the Civil Department —	25,96,162	24,47,729	—	1,48,433	
Total Civil Charges —	CR ^s 42,47,187	40,57,974	1,03,683	2,92,896	
Military.—Charges on the Company's Account —	98,98,312				
D° on the Vizier's Account —	48,57,500				
Total Military Charges CR ^s 1,47,55,812	1,53,18,163	5,62,351			
Marine Charges —	5,16,780	4,79,211	—	37,569	
Buildings and Fortifications —	9,97,880	2,95,139	—	7,02,741	
Revenue Charges —	68,37,440	75,82,237	7,44,797		
Cutloms D° —	1,12,486	1,09,697	—	2,789	
Salt—Advances and Charges —	35,15,101	34,57,734	—	57,367	
Opium—D° and D° —	8,49,531	9,59,122	1,09,591		
Total Charges —	CR ^s 3,18,32,217	3,22,59,277	15,20,422	10,93,362	
Net Surplus in the actual Charges —				4,27,060	
				15,20,422	

East-India House,
27th March, 1792.

(Errors excepted)

W^M. WRIGHT, Auditor of Indian Accounts.

State of Ohio
 Office of the
 Auditor General
 Land Revenue - City of Cincinnati
 Office of the
 Auditor General
 State of Ohio

No.	Name	Address	City	State	County	Assessed Value	Taxable Value	Tax	Remarks
1	A. B. C.	123 Main St.	Cincinnati	Ohio	Hamilton	100.00	90.00	1.00	
2	D. E. F.	456 Elm St.	Cincinnati	Ohio	Hamilton	200.00	180.00	2.00	
3	G. H. I.	789 Oak St.	Cincinnati	Ohio	Hamilton	300.00	270.00	3.00	
4	J. K. L.	101 Pine St.	Cincinnati	Ohio	Hamilton	400.00	360.00	4.00	
5	M. N. O.	234 Maple St.	Cincinnati	Ohio	Hamilton	500.00	450.00	5.00	
6	P. Q. R.	567 Birch St.	Cincinnati	Ohio	Hamilton	600.00	540.00	6.00	
7	S. T. U.	890 Cedar St.	Cincinnati	Ohio	Hamilton	700.00	630.00	7.00	
8	V. W. X.	1122 Spruce St.	Cincinnati	Ohio	Hamilton	800.00	720.00	8.00	
9	Y. Z. A.	1345 Fir St.	Cincinnati	Ohio	Hamilton	900.00	810.00	9.00	
10	B. C. D.	1567 Willow St.	Cincinnati	Ohio	Hamilton	1000.00	900.00	10.00	

The Auditor General of the State of Ohio, in compliance with the provisions of the Act of the General Assembly, passed March 27, 1892, Chapter 103, has the honor to certify that the foregoing is a true and correct copy of the list of the owners of real estate in the City of Cincinnati, Ohio, for the year 1900, as assessed for taxation.

In witness whereof, I have hereunto set my hand and the seal of the Office of the Auditor General, at Columbus, Ohio, this 1st day of January, 1901.

Auditor General

A P P E N D I X, No. 4.

F O R T S T. G E O R G E.

An ACCOUNT of the Annual Revenues of the East India Company, at the Presidency of FORT ST. GEORGE, and the Settlements subordinate thereto, and in the Carnatic and Northern Circars, under the Heads of Mint or Coinage Duties, Sea or Land Customs, Subsidy from the Nabob of Arcot and Rajah of Tanjore, Land Revenues, and Farms and Licences, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1788-9.	1789-90.	1790-1.	per Estimate. 1791-2.
Post Office Collections — — Pagodas	— —	— —	(a) 25,702	21,692
Coinage Duties — — —	4,471	5,008	} Included in Land Revenues.	
Sea Customs — — —	40,490	51,878		
Land Customs — — —	34,367	56,158		
Subsidy from the Nabob of Arcot, and Revenues collected from his Countries —	9,00,000	9,00,000	13,13,535	21,60,000
Subsidy from the Rajah of Tanjore, and Revenue collected from his Countries	4,00,000	1,94,667	5,09,433	7,50,000
Subsidy from the Rajah of Travencore	— —	1,31,338	1,24,142	3,47,945
Land Revenues — — —	18,30,606	19,26,587	(b) 21,37,745	(c) 28,59,829
Farms and Licences — — —	1,04,377	1,07,215	} Included in Land Revenues.	
Total Revenues — Pag ^s	33,22,448	33,72,851	41,10,557	61,39,466

(a) This Article of Revenue was not particularized in the Accounts of former Years.

(b) Including Collections from the conquered Countries, Pagodas 1,11,654.

(c) Including D° — D° — estimated at — 2,24,532.

East India House,
27th March, 1792.

A P P E N D I X, No. 5.

F O R T S T. G E O R G E.

An ACCOUNT of the Annual Charges defrayed by the East India Company at the Presidency of FORT ST. GEORGE, and Settlements subordinate thereto, and in the Carnatic and Northern Circars; distinguishing the same under the respective Heads of Civil, Military, Buildings and Fortifications, and the Charges of collecting the Revenues and Customs, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1788-9.	1789-90.	1790-1.	per Estimate. 1791-2.
Post Office Charges — — Pagodas	— —	— —	22,635	17,094
Civil Charges — — —	3,79,841	2,65,996	2,14,648	2,42,422
Military Charges (including King's Troops)	31,00,221	33,19,712	51,74,151	52,10,928
Buildings and Fortifications — —	76,958	69,011	32,161	32,780
Charges on the Revenues and Customs (including Peshcush to the Nizam) —	4,10,370	6,80,723	(d) 7,74,129	(e) 6,67,713
Ditto on the Assumed Revenues, including Payments to the Nabob and Rajah —	— —	— —	3,86,273	8,50,000
Total Charges — Pag ^s	39,67,390	43,35,442	66,03,997	70,20,937
Deduct Revenues — —	33,22,448	33,72,851	41,10,557	61,39,466
Nett Charges — Pagodas	6,47,050	9,62,591	24,93,440	8,81,471
at 8s. per Pagoda — £. St ^r	258,820	385,036	997,376	352,588

(d) Exclusive of the Sum charged in the Madras Accounts, the Peshcush to the Nizam has been paid by Bills on Bengal, to the Amount of Pagodas 1,52,192, which is here included.

(e) The Annual Peshcush to the Nizam, amounting to AR^s 7,00,000, or Pag^s 2,00,000, which is omitted in the Madras Estimate, is here inserted.

(Errors excepted.)

W^m WRIGHT,

Auditor of Indian Accounts.

A COMPARISON of the Estimated and Actual Amount of the Revenues of the East India Company at the Prefidency of FORT ST. GEORGE, and the Settlements subordinate thereto, and in the Carnatic and Northern Circars, under the Heads of Mint or Coinage Duties, Sea or Land Customs, Subsidy from the Nabob of Arcot and Rajah of Tanjore, Land Revenues, and Farms and Licences, for the Year 1790-1; and of the Charges defrayed in the same Year by the said Company in the said Prefidency and Settlements, and in the Carnatic and Northern Circars; distinguishing the same under the respective Heads of Civil, Military, Buildings and Fortifications, and the Charges of collecting the Revenues and Customs, so far as the same can be made up.

R E V E N U E S.				
	Estimated Amount to be received 1790-1	Actual Amount received 1790-1	Surplus in the Actual Receipts.	Deficiency in the Actual Receipts.
Post Office Collections —	Pagodas. not estimated.	Pagodas. 25,702	Pagodas. 25,702	Pagodas.
Subsidy from the Nizam, for the Detachment serving in his Dominions	1,18,224	—	—	1,18,224
Subsidy from the Nabob of Arcot, and estimated Revenues of his Country	12,88,395	13,13,535	25,140	—
D ^o from the Rajah of Tanjore, and D ^o — D ^o —	5,23,456	5,09,433	—	14,023
Land Revenues, Customs, Farms, &c.	24,85,866	(a) 21,37,745	—	3,48,121
Subsidy from the Rajah of Travancore	not estimated.	1,24,142	1,24,142	—
Total Revenues, Pag ^s —	44,15,941	41,10,557	1,74,984	4,80,368
Net Deficiency in Actual Receipts —				3,05,384

C H A R G E S.				
	Estimated Amount. 1790-1	Actual Amount paid and due for 1790-1.	Excess of the actual Charges.	Deficiency in the Actual Charges.
Post Office Charges —	Pagodas. not estimated.	Pagodas. 22,635	Pagodas. 22,635	Pagodas.
Civil Charges —	2,65,171	2,57,466	—	7,705
Military Charges, including King's Troops	54,99,241	(b) 53,50,636	—	1,48,605
Buildings and Fortifications	41,000	32,161	—	8,839
Charges on the Revenues and Customs	5,66,026	6,66,589	1,00,563	—
D ^o collecting the Revenues of the assumed Countries —	not estimated.	3,86,273	3,86,273	—
Total Charges, Pag ^s —	63,71,438	67,15,760	5,09,471	1,65,149
Deduct Revenues —	44,15,941	41,10,557		3,44,322
Net Excess of Actual Charges. Add Deficiency of Actual Receipts.				3,05,384
Net Charges — Pag ^s	19,55,497	26,05,203		6,49,706

(a) See Note (b) in N^o 4.

(a) See Note (b) in N^o 4.

(b) As the Accounts from the Army were not all received at the Time of making up the Receipts and Disbursements of this Year at Madras, this is of course incomplete.

(Errors excepted) WM WRIGHT,
Auditor of Indian Accounts.

East India House,
27th March 1792.

A P P E N D I X, No. 7 and 8.

B O M B A Y.

NO Accounts having been received from Bombay of the Actual Receipts and Payments there in 1790-91, or of the Estimate for 1791-2; the Return, dated 27th March 1792, which was made to the Order of the House of Commons, requiring the Accounts distinguished by No. 7 and 8, contains precisely the same Statements as given in No. 7 and 8 of last Year's Appendix. The Reason for these Accounts not having been transmitted in proper Time, is given in the following Appendix.

A P P E N D I X, No. 9. (a)

INFORMATION submitted to the Honourable House of Commons, relative to their Order of 13th March, 1792, requiring to be laid before the House,

“ A Comparison of the Estimated and Actual Amount of the Resources of the
“ East-India Company, at the Presidency of Bombay, and the Settlements
“ subordinate thereto, under the Heads of Land Revenues, Customs, and
“ Farms and Licences, for the Year 1790-1, and of the Charges defrayed
“ for the same Year by the said Company, in the said Presidency and Set-
“ tlements; distinguishing the same respectively under the several Heads
“ of Civil, Marine, Military, Buildings and Fortifications, and collecting
“ the Revenues and Customs.”

THE Accounts of the Actual Amount of Revenues and Charges at Bombay for 1790-91 have not yet been received; the Reason for which is given in the following

Copy of a Letter from the Accountant at Bombay to the Governor and Council.

To the Honourable Major General Robert Abercromby, President and Governor in Council, Bombay.

Honourable Sir,

I am concerned to acquaint you that it is not yet in my Power to frame the Statements of the Actual Receipts and Expenditure of Money for the Year 1790-1, or the Estimate for 1791-2. This is principally occasioned by the early Commencement of the South West Monsoon on the Malabar Coast, which prevented the Scorpion remaining in Tellicherry Roads long enough to afford Time for the Chief and Factors at that Settlement, and the Paymaster and Commissaries to the Army, to make up their Accounts, and forward them by her. Neither have the Residents at Bufforah or Bushire had an Opportunity of forwarding their Accounts.

From the above Causes the Abstract of Quick Stock for 30th April last cannot be accurate; for those Parts of it that are deficient I have made Estimates to the best of my Judgment, and shall keep the original Account open for future Correction.

I have the Honour to be, with the greatest Respect,

Honourable Sir,

Bombay Castle,
28th July, 1791.

Your most obedient humble Servant,

(Signed)

H. FAWCETT,
Accomptant.

A true Copy.
(Signed) William Page, Secretary.

East-India House,
27th March, 1792.

WM WRIGHT,
Auditor of Indian Accounts.

After the above return was made to the House of Commons, an Abstract of the Actual Receipts and Disbursements of the Bombay Presidency was received at the India House on the 29th May 1792, as stated in Appendix, N° 20, from which the following comparative Account of the Actual and Estimated Revenues and Charges is drawn up.

A P P E N D I X, No. 9. (b)
B O M B A Y.

A COMPARISON of the Estimated and Actual Amount of the Resources of the East-India Company at the Presidency of Bombay, and the Settlements subordinate thereto, under the Heads of Land Revenues, Customs, and Farms and Licences, for the Year 1790-1: And of the Charges defrayed for the same Year by the said Company in the said Presidency and Settlements; distinguishing the same respectively under the several Heads of Civil, Marine, Military, Buildings and Fortifications, and collecting the Revenues and Customs, as far as can be distinguished.

R E V E N U E S.				Estimated Amount to be received 1790-1.	Actual Amount received in 1790-1.		Deficiency in the Actual Receipts.
Land, &c. Revenues	-	-	-	13,07,316	11,85,742	-	1,21,574
Subsidy from the Marattas	-	-	-	4,14,000	(a) 4,00,000	-	14,000
D ^e from Travencore	-	-	-	5,75,000	(b)	-	5,75,000
Total Revenue	-	R ⁱ		22,96,316	15,85,742	-	7,10,574

(a) From the Manner in which the Abstract Account for 1790-1 is made up, it is not possible to state, with Certainty, that this Sum was in fact received on account of the Subsidy from the Marattas, it is only from observing what Particulars are inserted in the Estimate, that the Conjecture of this Sum being so received is formed.

(b) This Subsidy has been received at Madras as per N^o 4, but as it forms an Excess in the expected Receipts there, it seems proper to state it as a Deficiency in those of Bombay.

C H A R G E S.				Estimate Amount, 1790-1.	Actual Amount paid and due for 1790-1.	Excess of Actual Charges.	Deficiency of the Actual Charges.
Civil Charges	-	-	-	8,22,962	8,09,930	-	13,032
Marine D ^e	-	-	-	7,48,265	6,06,389	-	1,41,876
Military D ^e	-	-	-	49,11,612	77,70,046	28,58,434	-
Buildings and Fortifications	-	-	-	2,03,122	2,54,035	50,913	-
Charges collecting the Revenues and Customs	-	-	-	1,10,792	1,49,572	38,780	-
Total Charges	-	-	-	67,96,753	95,89,972	29,48,127	1,54,908
Deduct Revenues	-	-	-	22,96,316	15,85,742		27,93,219
Net Charges	-	R ⁱ		45,00,437	80,04,230	Net Deficiency more than estimated	35,03,793

(a) From the Manner in which the Abstract Account for 1790-1 is made up, it is not possible to state, with Certainty, that this Sum was in fact received on account of the Subsidy from the Marattas, it is only from observing what Particulars are inserted in the Estimate, that the Conjecture of this Sum being so received is formed.

(b) This Subsidy has been received at Madras as per N^o 4, but as it forms an Excess in the expected Receipts there, it seems proper to state it as a Deficiency in those of Bombay.

(Errors excepted)

A P P E N D I X, No. 10. (a).

An ACCOUNT of the Annual Charges defrayed by the East-India Company for the Management of their Trade and Commerce in Bengal, at Madras, and at Bombay, so far as the same can be distinguished from the Civil or other Charges respectively, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1788-9.	1789-90.	1790-1.	per Estimate. 1791-2.
B E N G A L.				
Charges at the Presidency and subordinate Factories — — — CR ^s	10,66,856	13,21,270	11,18,053	11,21,247
At 2s. 3d. £. St ^s	120,021	148,643	125,780	126,140
M A D R A S.				
Charges at the Presidency and Subordinates Pag ^s	35,310	29,861	29,292	33,197
At 8s. £. St ^s	14,124	11,944	11,717	13,279
B O M B A Y.				
Charges at the Presidency and Subordinates R ^s	40,328	38,260	1,24,206	
At 2s. 6d. £. St ^s	5,041	4,782	15,526	

East-India House,
31st May, 1792.

A P P E N D I X, No. 10. (b).

An ACCOUNT of the Expences of the Residency of Fort Marlborough, and its Dependencies, for Three Years, according to the latest Advices; together with the latest Estimate of the same.

	1787-8.	1788-9.	1789-90.	per Estimate. 1790-1.
Civil Charges — — —	111,948	106,003	125,244	122,000
Military Charges — — —	85,141	103,620	98,450	75,000
Buildings and Fortifications — — —	3,085			
Total Charges, Sp ^h Dollars —	200,174	209,623	223,694	197,000
Deduct Revenues arising from Customs, Farms, and Licences — — —	13,212	15,060	14,331	22,232
Net Charges, Sp ^h Dollars —	186,962	194,563	209,363	174,768
At 5s. per Dollar — £. St ^s	46,740	48,640	52,340	43,692

(Errors excepted)

East-India House,
27th March, 1792.

WM WRIGHT,
Auditor of Indian Accounts.

A P P E N D I X, No. 10. (c.)

ACCOUNT of the Expences of the Island of ST. HELENA, and the Factory of CANTON, for Three Years, according to the latest Advices.

	1787-8.	1788-9.	1789-90.
ST. HELENA.			
Civil Charges — — — £.	7,700	8,118	6,249
Military Charges — — — —	18,557	19,102	19,886
Fortifications — — — —	1,102	1,241	1,255
Total Charges — £.	27,359	28,461	27,390
Deduct Revenues arising from Rents, Fines, and Customs — — —	1,237	1,353	967
Net Charges — £.	26,122	27,108	26,423

	1788-9.	1789-90.	1790-1.
C A N T O N.			
Factory Charges — — — Tales	149,424	124,050	136,142
At 6s. 8d. per Tale — £. St ^d	49,808	41,350	45,381

N. B. The Factory Charges at Canton are added to the Goods invoiced to Europe.

East-India House,
27th March, 1792.

(Errors excepted)

WM. WRIGHT,

Auditor of Indian Accounts.

ABSTRACT of the Estimate of the Probable Resources and Disbursement

D.

To Balance.—Amount remaining in the following Departments, on 30th April 1791.

CIVIL DEPARTMENT.

General	—	—	—	—	—	—	—	—	—	27,95,049	
Revenue	—	—	—	—	—	—	—	—	—	28,27,790	
Commercial	—	—	—	—	—	—	—	—	—	6,94,829	
											63,17,668

MILITARY DEPARTMENT.

3,21,827
66,39,495

R E S O U R C E S.

CIVIL DEPARTMENT.

General.											
Mint Duties	—	—	—	—	—	—	—	—	—	14,000	
Post Office Collections	—	—	—	—	—	—	—	—	—	1,15,000	
Receipts expected from the Nabob Asoph ul Dowlah, Account Saudit Ally's and Rohilla	—	—	—	—	—	—	—	—	—	6,95,000	
Stipends, and Residencies at Lucnow, and with Scindia	—	—	—	—	—	—	—	—	—		8,24,000

Revenue.

Land Revenues: Estimated Collections of Bengal, Bahar, Orissa, and											
Benares, for Current Year	—	—	—	—	—	—	—	—	—	2,82,50,000	
Hufbool Waffel, as in 1790-1	—	—	—	—	—	—	—	—	—	1,94,000	
Expected Collections on Account of Sayer	—	—	—	—	—	—	—	—	—	4,00,000	
D° Calary Rents	—	—	—	—	—	—	—	—	—	77,000	

Balance of former Years, expected to be realized

Salt, expected Receipts from Sale of	—	—	—	—	—	—	—	—	—	2,06,71,000	
Opium — D° — D°	—	—	—	—	—	—	—	—	—	62,45,000	
Customs — D° at Custom Houfes at Calcutta and Manjee	—	—	—	—	—	—	—	—	—	23,14,000	
										5,18,000	
										3,87,48,000	
										61,99,680	
											4,49,47,680
											4,57,71,680

MILITARY DEPARTMENT.

Army Subfidy from the Nabob Asoph ul Dowlah, for the Troops stationed in his Dominions

48,55,000
5,06,26,680

Carried forward

C. R. 5,72,66,175

ements of the BENGAL Government, from the 30th April 1791 to the 1st May 1792.

C.

By Balance.—Amount due to the following Departments, 30th April 1791.

CIVIL DEPARTMENT.

General, including Register of Certificates, &c. in Circulation	—	—	—	2,25,25,993
Revenue	—	—	—	1,54,431
Commercial	—	—	—	3,038
Marine	—	—	—	16,194

2,26,99,656
8,705

MILITARY DEPARTMENT

2,27,08,361

CHARGES IN ARREARS.

CIVIL DEPARTMENT.

General	—	—	—	—	6,90,090
Revenue	—	—	—	—	8,97,504
Commercial	—	—	—	—	1,75,000
Marine	—	—	—	—	54,000

18,16,594
26,62,600

MILITARY DEPARTMENT

44,79,194

CHARGES OF 1791-2.

CIVIL DEPARTMENT.

General.

Durbar Charges, Secret Services, Embassies to Native Courts, &c.	—	—	—	9,00,000
Stipend to the Nabob Saudit Ally	—	—	—	2,10,926
Nizamut Stipends	—	—	—	23,27,888
Supreme Court of Judicature, and Law Charges	—	—	—	6,20,000
Mint and Assay Offices	—	—	—	1,33,000
Post Office Charges	—	—	—	1,51,000
Salaries, Establishments, &c. in this Department	—	—	—	18,90,950

62,33,764

Revenue.

Established Charges in the Provinces	—	—	17,59,100
Board of Revenue, and Establishments at the Presidency	—	—	6,11,540
Customs, Charges on the Collection	—	—	93,500
Dewanny and Phouzdarry Adawluts	—	—	10,10,500
Commissions, Superintendencies, &c.	—	—	1,07,000
Pensions and Charitable Allowances	—	—	4,17,800
Salt Charges	—	—	8,22,000
Opium D ^o	—	—	62,500

Sicca Rupees — 48,83,940
Batta, 16 per Cent. — 7,81,430

56,65,370

Commercial.

Board of Trade, and Offices at the Presidency	—	—	4,86,948
Established Charges at the Factories and Aurungs	—	—	3,17,752

8,04,700

Marine.

Established and Contingent Charges	—	—	—	4,90,000
------------------------------------	---	---	---	----------

1,31,93,834

MILITARY DEPARTMENT.

Pay, Allowances, &c. to the several Corps	—	—	—	1,35,50,000
Commission to Field Officers	—	—	—	1,70,000
Off-Reckonings and Donation	—	—	—	4,24,016
Allowance to King's Troops	—	—	—	20,000
Ordnance, Stores, and Stationary	—	—	—	6,11,500
Buildings and Fortifications	—	—	—	2,50,000
Detachment at Prince of Wales Island	—	—	—	1,00,000

1,51,25,516

2,83,19,350

3,27,98,544

Carried forward

C. R.

5,55,06,905

ABSTRACT of the Estimate of the Probable Resources and Disbursements of the BEN

EXTRAORDINARY RECEIPTS.

General.

Expected to be received in Discharge of Debts

D^o — D^o on Loan, at 12 per Cent.

D°	—	D°	on Sales of Imports
----	---	----	---------------------

D^o — D^o for Certificates on the Court of Directors

D° — D° for Bills on Remittance Plan, July 787

Revenue.

Expected to be received for Adawlet Fees, Tuckavy Advances, &c. &c.

Marine.

Expected Receipt, Account Marine Pension Fund, and for the Use of the Moorings at Diamond Harbour	—	—	—	—	—	—
---	---	---	---	---	---	---

MILITARY DEPARTMENT.

Stoppages on Account Off-Reckonings, included in Charges per Contra

To Balance for Excess of Expected Disbursements

Brought forward

— C. R^s

5,72,66,175

1,07,29,160

2,18,370

17,300

1,09,64,830

4,20,000

1,13,84,830

3,65,22,552

Current Rupees

10,51,73,557

East-India House,
27th March 1792.

the BENGAL Government, from the 30th April 1791 to the 1st May 1792.

Cr.

Brought forward — C. R ^s	—	—	5,55,06,905
INTEREST on BOND and other DEBTS.			
Interest on Bonded Debt expected to be discharged in 1791-2 — — — —	15,00,000		
D ^o — Simple Contract Debts — D ^o — D ^o — — — —	17,00,000	32,00,000	
DISBURSEMENTS.			
CIVIL DEPARTMENT.			
General.			
Bonds expected to be cancelled for Bills on England — — — —	30,50,000		
Loans taken up at 12 per Cent. expected to be discharged — — — —	56,00,000		
Advances to Commanders of Chartered Ships — — — —	78,000		
	87,28,000		
Fort St George Presidency.—Estimated Supply — — — 1,38,00,000			
Bills drawn prior to 1st May 1791 — — — 5,85,500			
	1,43,85,500		
Bombay Presidency.—Estimated Supply — — — 1,01,50,000			
Bills drawn prior to 1st May 1791 — — — 6,63,000			
	1,08,13,000		
Fort Malbro' Residency.—Estimated Supply, including Detachment — — —	4,00,000		
Prince of Wales Island.—D ^o — — — exclusive of Detachment — — —	1,00,000		
Canton Residency.—Estimated Remittance — — — —	20,00,000		
St Helena.—Stores to be provided — — — —	11,000		
Nabob Afoph ul Dowlah.—Payments on his Account to be refunded — — — —	2,18,0000		
	3,66,55,500		
Revenue.			
Expence of the Madriffa Establishment — — — — 14,200			
Salt.—Advances for Manufacture, also Purchase of Coast Salt — — — 15,90,000			
Opium.—Advance for Manufacture — — — — 8,20,500			
	24,24,700		
S ^a R ^s — — — —	3,87,952		
Batta, 16 per Ct — — — —	28,12,652		
Commercial.			
Advances for the Investment — — — — 66,47,500			
Profit and Loss of the Import Warehouse — — — — 18,500			
	66,66,000		
	4,61,34,152		
MILITARY DEPARTMENT.			
Off-Reckoning Fund — — — — — 2,30,000			
Rohilla Donation — — — — — 1,02,500			
	3,32,500		
	4,64,66,652		
		4,96,66,652	
Current Rupees — — — — —	—	—	10,51,73,557

(Errors excepted)

W^m WRIGHT,

Auditor of Indian Accounts.

A P P E N

ABSTRACT Estimate of the Probable Resources and Disbursement

D^r.

To Balance remaining in the several Departments on the 30th April 1791

—

—

Pagoda
19,43,1

RESOURCES.

Expected Receipts from the Revenues of the Presidency and Subordi-
nates, and of the Conquered Countries

28,59,829

D^o — from Post Office Collections

21,692

28,81,521

D^o — from the assumed Revenues of the Nabob's Country

21,60,000

D^o — from D^o of the Tanjore Country

7,50,000

29,10,000

D^o — from the Raja of Travencore, as a Subsidy during the War
with Tippoo Sultaun

—

3,47,945

61,39,

EXTRAORDINARY RECEIPTS.

Sales of Import Goods

1,26,894

D^o — of Stores

16,254

D^o — of Rice, &c.

1,45,000

2,88,148

Treasure expected to be received from Europe

12,83,330

Amount of Bills on Europe

2,05,902

D^o — and Certificates to Commanders of Europe Ships

2,105

D^o — Deposits on Account Native Servants

1,750

14,93,087

Supplies from other Prefidencies.

Bengal—Bills

7,31,891

Provisions and Stores

54,559

7,86,450

Bombay—Stores

2,335

St. Helena—D^o

898

7,89,683

25,70,

Pagodas 1,06,53,

East-India House,
27th March 1792.

Disbursements of the MADRAS Government, from the 30th of April 1791 to 1st May 1792.

		C.	
Pagodas.	CHARGES IN ARREAR.		Pagodas.
19,43,134	Civil Department.		
	General - - - - -	49,314	
	Revenue - - - - -	2,74,278	
	Commercial - - - - -	7,742	
	Military Department - - - - -	—	3,31,334
			3,88,960
			7,20,294
	CHARGES 1791-2.		
	Civil Department.		
	General—Charges of the Establishments of the Presidency and Subordinates - - - - -	2,40,023	
61,39,466	Post Office Charges - - - - -	17,094	
		2,57,117	
	Revenue—Charges at Presidency and Subordinates — 4,67,714		
	Charges on the assumed Revenues of the Nabob, including his Share - - - - -	5,60,000	
	D°, D° of the Raja of Tanjore, D° - - - - -	2,90,000	
		13,17,714	
	Commercial - - - - -	33,197	16,08,028
	Military Department.		
	Estimated Charges for Pay of Troops, Disbursements of the Commissary General of Grain, &c. - - - - -	50,00,000	
	Purchase of Stores, Secret Services, &c. - - - - -	2,10,928	
	Buildings and Fortifications - - - - -	—	52,10,928
			32,780
			68,51,736
	EXTRAORDINARY DISBURSEMENTS.		
25,70,918	Investment to Europe - - - - -	6,80,000	
	Advances to Commanders of Europe Ships - - - - -	6,000	
	Deposits for Native Servants repaid - - - - -	875	
			6,86,875
	Amount of Interest on Bonded Debts, &c. - - - - -	—	2,43,710
	Redwood to be sent to Bengal - - - - -	—	1,300
	By Balance unappropriated - - - - -	—	9,31,885
			21,49,603
1,06,53,518		Pagodas -	1,06,53,518

(Errors excepted)

WM WRIGHT,
Auditor of Indian Accounts

INFORMATION submitted to the Honorable House of Commons,

relative to the ... of 13th March 1792, relating to the said

before the ...

... of the Estimate of the Probable Returns

... of the ...

... Day of April 1791 to the 1st Day

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A P P E N D I X, No. 13.

INFORMATION submitted to the Honourable House of Commons,
relative to their Order of 13th March 1792, requiring to be laid
before the House,

“ An Abstract of the Estimate of the Probable Resources
“ and Disbursements of the Bombay Government,
“ from the 30th Day of April 1791 to the 1st Day
“ of May 1792.”

THERE has been no Estimate of the Probable Resources and Disbursements of the
Bombay Government for the above Period received from thence, nor any Abstract of
such Estimate. (Vide N^o 9.)

WM WRIGHT,

Auditor of Indian Accounts.

East-India House,
27th March 1792.

A P P E N D I X, No. 14.

INFORMATION submitted to the Honourable House of Commons,
relative to their Order of 13th March 1792, requiring to be laid
before the House,

“ A General Abstract of the Estimates of the Probable
 “ Resources and Disbursements of the Presidencies of
 “ Fort William, Fort St. George, and Bombay, between
 “ the 30th Day of April 1791, and the 1st Day of
 “ May 1792.”

NO Account or Abstract of the Probable Resources and Disbursements of the Bombay Government having been received, as has been stated in Return to the Order of the House, respecting the same, the General Abstract cannot therefore be formed. (Vide N^o 13.)

WM WRIGHT,

Auditor of Indian Accounts.

East-India House,
27th March 1792.

APPENDIX, No. 15.

An ACCOUNT of the Amount received at the several Prefidencies of FORT WILLIAM, FORT ST. GEORGE, and BOMBAY, for Sales of Import Goods and Stores, and for Certificates on the Court of Directors, within the last Three Years respectively, according to the latest Advices; together with the latest Estimate of the same.

SALES of IMPORT GOODS, &c.				1788-9.	1789-90.	1790-1.	per Estimate. 1791-2.
Bengal	—	—	CR ^s	12,89,548	10,73,259	16,13,706	16,20,000
Madras	—	—	—	4,64,058	5,31,386	3,97,643	5,92,424
Bombay	—	—	—	11,01,532	9,56,132	10,70,820 (a)	10,42,828
				28,55,138	25,60,777	30,82,169	32,55,252
Average of 3 Years — — CR ^s				28,32,694			

(a) No Estimate being received from Bombay, this is calculated on the Average of three preceding Years.

CERTIFICATES.				1788-9.	1789-90.	1790-1.	per Estimate. 1791-2.
Bengal	—	—	CR ^s	6,068	1,68,052	24,761	50,000
Madras	—	—	—	69,143	93,555	75,437	8,946
Bombay	—	—	—	8,074	24,716	96,409	(b) 43,000
				83,285	2,86,323	1,96,607	1,01,946
Average of 3 Years — — CR ^s				1,88,738			

(b) See Memorandum above.

N. B. Pagodas converted into CR^s a. 425 per $\frac{0}{100}$
Bombay Rupees D^o a. 116 per $\frac{0}{100}$

(Errors excepted)

East-India House,
27th March, 1792.

WM. WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 16.

AMOUNT of the BOND and other DEBTS owing by the East-India Company, at their several Presidencies in the East-Indies, according to the latest Advices, the Rates of Interest which such Debts respectively carry, and the Annual Amount of such Interest.

At BENGAL, 30th April 1791.		Principal.	Interest due to 30th April 1791
Bonded Debt.	Amount on which Interest hath ceased	36,102	2,061
	Amount, bearing Interest at 8 per Cent.	1,59,01,396	7,67,964
	CR ^s	1,59,37,498	7,70,025
	Total Principal and Interest —	— CR ^s	1,67,07,523
Certificates (or Promissory Notes) &c. outstanding, viz.			
	Amount at 8 per Cent. per Annum —	1,71,77,479	
	D ^o at 6 per Cent. per Annum —	51,36,898	
	CR ^s	2,23,14,377	
	Interest computed to this Date —	8,87,299	
	CR ^s	2,32,01,676	
	Amount ordered to be discharged, but not demanded : Interest included —	1,00,623	
			2,33,02,299
Loans taken up 1790—91.			
	Amount of Notes issued on this Account in Circulation the 30th April 1791	11,96,843	
	Interest on D ^o at 12 per Cent. per Annum, computed to this Date —	30,700	
			12,27,543
Loan from the Vizier.			
	Amount borrowed on Bond —	— —	13,92,000
Due on Account Deposits — — —		— —	5,51,234
Amount undrawn of Subscriptions to Remittance Plans		— —	64,976
Due on Account the Rohilla Donation — —		— —	2,59,588
Arrears, viz.			
	Civil — — —	5,36,332	
	Marine — — —	70,262	
	Military — — —	39,03,223	
	Revenue — — —	13,25,568	
	Commercial (including Contractors)	5,21,524	
			63,56,909
Total at Bengal —		— —	— CR ^s 4,98,62,072

APPENDIX, No. 16. *Continued.*

	Principal.	Interest due to 30th April 1791
Brought over —	—	CR ^s 4,98,62,072
At MADRAS, 30th April 1791.		
Bonded Debt at 8 per Cent. — — — Pagodas	17,06,345	68,252
D ^o at 12 per Cent. — — —	8,78,760	43,099
Deposits at 8 per Cent. — — —	12,000	121
D ^o at 6 per Cent. — — —	33,895	375
Pagodas	26,31,000	1,11,847
Total Principal and Interest —	—	27,42,847
Deposits of the Mayor's Court, Dutch Prize-Money, &c.	—	10,959
D ^o —in the Revenue Department, of which Part 8 p ^r C ^t	—	46,942
Due for Ground taken at Hog-Hill, &c.	—	2,12,000
Due for Advances, &c. in the Revenue Department	—	38,662
Due to the private Creditors of the Nabob of Arcot	—	3,47,524
Due to the private Creditors of the Rajah of Tanjore	—	31,709
Arrears, viz.		
Civil — — —	47,901	
Military — — —	4,03,694	
Revenue — — —	1,48,377	
Commercial — — —	7,405	
		6,07,377
Total at Madras —	Pagodas	40,37,960
a. 425 CR ^s per $\frac{1}{2}$ Pagodas —	—	CR ^s 1,71,61,330
At BOMBAY, 30th April 1791.		
Bonded Debt — — —	Rupees	1,06,55,146
Deposits and other Debts — — —	—	3,25,539
Arrears — — —	—	12,13,098
Total at Bombay —	Rupees	1,21,93,783
a. 116 CR ^s per $\frac{1}{2}$ —	—	CR ^s 1,41,44,788
At BENCOOLEN.		
Paper Currency outstanding 26th March 1790 —	Dollars	26,531
Bonds — — — D ^o —	—	80,335
Deposits and other Debts, 31 January —	—	33,537
Total at Bencoolen —	Dollars	1,40,403
a. 243 CR ^s per $\frac{1}{2}$ —	—	CR ^s 3,41,179
Total Debts in India —	—	CR ^s 8,15,09,369
Deduct—The Amount subscribed of the Bonded Debts since the 30th April 1791; for which Bills have been drawn on the Court, the same making Part of the Debts owing by the Company in England on 1st March 1792,	—	13,10,820
		CR ^s 8,01,98,549

APPENDIX, No. 16. *Continued.*
ANNUAL AMOUNT OF INTEREST ON DEBTS.

B E N G A L.							Interest per Annum.
On Bonded Debt, outstanding 30 April 1791	CR ^s	1,59,01,396	a. 8 per C ^t		12,72,112		
On Promissory Notes — —	—	1,71,77,479	Ditto		13,74,198		
On D ^o — — —	—	51,36,898	a. 6 per C ^t		3,08,214		
On D ^o — — —	—	11,96,843	a. 12 per C ^t		1,43,621		
	CR ^s	3,94,12,616				CR ^s	30,98,145
M A D R A S.							
On Bonded Debt — — —	Pag ^s	17,06,345	a. 8 per C ^t		1,36,507		
On D ^o — — —	—	8,78,760	a. 12 per C ^t		1,05,451		
On Deposits — — —	—	21,500	a. 8 per C ^t		1,720		
On D ^o — — —	—	33,895	a. 6 per C ^t		2,034		
	Pag ^s	26,40,500		Pag ^s	2,45,712		
a. 425 CR ^s per 100 Pag ^s —	CR ^s	1,12,22,125				CR ^s	10,44,276
B O M B A Y.							
On Bonded Debt — —	R ^s	1,06,55,146	a. 9 $\frac{1}{8}$ per C ^t		9,72,282		
a. 116 CR ^s per 100 R ^s —	CR ^s	1,23,59,969				CR ^s	11,27,847
B E N C O O L E N.							
On Paper Currency Bonds — —	Doll ^s	106,886					
	CR ^s	2,59,733	a. 10 per C ^t			CR ^s	25,973
Total Amount bearing Interest —		6,32,54,443					
Total Annual Interest —		—				CR ^s	52,96,241

East-India House,
27th March 1792.

(Errors excepted.)

WM WRIGHT,
Auditor of Indian Accounts.

APPENDIX, No. 17.

An ACCOUNT of the Amount of DEBTS subscribed in INDIA, between the 30th Day of April 1790, and the 1st Day of May 1791, agreeable to the Orders of the 15th September 1785, and 31st July 1787.

						Current Rupees.
BENGAL	—	—	—	—	—	60,03,752
MADRAS	—	Pagodas	1,68,294	a. 425 CR ^s per 100	—	7,14,249
BOMBAY	—	Rupees	1,35,840	a. 116 CR ^s per 100	—	1,57,575
FORT MARLBRO'	—	Dollars	2,000	a. 243 CR ^s per 100	—	4,860
Total — CR ^s						68,80,436

East-India House,
27th March 1792.

(Errors excepted.)

WM WRIGHT,
Auditor of Indian Accounts.

ABSTRACT ACCOUNT of Receipts and Disbursements of

D.

To Balance.—The Amount remaining in the following Departments, on 30th April, 1790.

CIVIL DEPARTMENT.

General	—	—	—	—	—	—	17,73,471
Revenue	—	—	—	—	—	—	37,69,588
Commercial	—	—	—	—	—	—	13,12,443
Marine	—	—	—	—	—	—	6,012

68,61,514

MILITARY DEPARTMENT

1,03,444

69,64,958

69,64,9

RESOURCES.

CIVIL DEPARTMENT.

General.	—	—	—	—	—	—	—
Mint Duties	—	—	—	—	—	—	14,112
Post Office Collections	—	—	—	—	—	—	1,21,335
Nabob Afoph ul Dowlah, received for the Stipends to Saudit Ally and the Rohillas, and Expence of Residencies at Lucnow, and with Scindia	—	—	—	—	—	—	6,65,457

8,00,904

Revenue.	—	—	—	—	—	—	—
Land Revenues of Bengal, Bahar, and Orissa, and Benares, for present Year	—	—	—	—	—	—	2,91,72,193
D° D° former Years	—	—	—	—	—	—	7,46,790
Husbooi Wafful	—	—	—	—	—	—	1,20,505
Calary Rents	—	—	—	—	—	—	1,89,540

3,02,29,028

Salt, Sale of	—	—	—	—	—	—	89,94,641
Opium, D°	—	—	—	—	—	—	21,22,525
Customs, D°	—	—	—	—	—	—	5,89,746

4,19,35,940

Sa Rs
Batta, 16 per Ct

67,09,750

4,86,45,690

MILITARY DEPARTMENT.

Army Subsidy, received from the Vizier.	—	—	—	—	—	—	—
---	---	---	---	---	---	---	---

44,40,543

5,38,87,

Carried forward

CR 6,08,6

Auditor of Indian Accounts

ts of the BENGAL Government, between 30th April 1790 and the 1st May 1791.

C.

By Balance.—The Amount due to the following Departments, on 30th April 1790.

CRs.

CRs.

CIVIL DEPARTMENT.

General, including Certificates in Circulation
Revenue

1,51,75,069
2,04,728

1,53,79,797

CHARGES IN ARREARS.

CIVIL DEPARTMENT.

General
Revenue
Commercial

4,07,605
4,71,670
36,590

MILITARY DEPARTMENT

9,15,865
8,33,073

17,48,938

CHARGES, 1790-1.

CIVIL DEPARTMENT.

General.

Durbar Charges, Secret Services, and Embassies to Native Courts
Nizamut Stipends
Stipend to the Nabob Saudit Ally
Supreme Court and Law Charges
Mint and Assay Offices
Post Office Charges
Salaries, Establishments, &c. in this Department

9,97,813
21,32,911
2,10,926
4,77,137
1,14,498
1,48,200
14,82,706

55,64,191

Revenue.

Established Charges in the Provinces
Board of Revenue, and Establishment at the Presidency
Customs
Dewanay and Phouzdarry Adawluts
Sundry Commissions, Superintendencies, &c.
Salt, Charges on
Opium, D^o

30,89,874
4,39,342
81,941
2,56,035
1,83,273
6,57,579
60,625

Sa Rs

Batta, 16 per Ct

47,68,669
7,62,987

55,31,656

Commercial.

Board of Trade, and Offices at the Presidency
Established Charges at the Factories and Aurungs

3,93,608
2,59,221

6,52,829

Marine.

Established and Contingent Charges

4,24,886

1,21,73,562

MILITARY DEPARTMENT.

Pay, Allowances, &c. of the several Corps
Commission to Field Officers
Off-Reckonings and Donation
Subsistence and Allowance to King's Troops
Ordnance Stores, and Stationary
Detachment at Prince of Wales's Island

1,15,40,304
99,880
4,29,804
2,91,297
6,13,139
94,381

1,30,68,805

Buildings and Fortifications

Interest on the Bond and Simple Contract Debts

3,37,427
30,15,245

2,85,95,039

3,03,43,977

Carried forward

CRs

4,57,23,774

CRs 6,08,52,095

EXTRAORDINARY RECEIPTS.

CIVIL DEPARTMENT.

General.

Balance recovered	—	—	—	—	—
Drafts on Europe, &c.	—	—	—	—	—
Bills on Remittance Plan 31 July 1787	—	—	—	—	—
Certificates to Commanders and Officers of Chartered Ships	—	—	—	—	—
Bills on Court of Directors	—	—	—	—	—
Received from Paymasters of King's Troops	—	—	—	—	—
Sale of Imports	—	—	—	—	—
Sale of Medicines, damaged Stationary, &c.	—	—	—	—	—
Sale of Buildings	—	—	—	—	—
Bonds granted for Arrears of other Prefidencies	—	—	—	—	—
D ^o granted in lieu of Bonds of — D ^o	—	—	—	—	—
Loan from his Excellency the Vizier	—	—	—	—	—
D ^o — taken up at Benares	—	—	—	—	—
D ^o — taken up at 12 per Cent.	—	—	—	—	—
Governor General—received for Sale of Presents	—	—	—	—	—
Nabob Afoph ul Dowlah, received from him for Stipends, &c. paid on his Account	—	—	—	—	—
Fort St. George Prefidency—Supply from	—	—	—	—	—
Bombay — D ^o — D ^o	—	—	—	—	—

Revenue.

Received for Fees and Fines in the Adauluts, &c.	—	—	—	—	—
Received for Tuckavy Advances, Madriffa and Rozena Fund	—	—	—	—	—
Received for Sale of Grain, and sundry Effects; and also Gain by Exchange, &c.	—	—	—	—	—
Salt—received for Balances of former Years	—	—	—	—	—
Opium—received back from a Contractor, &c.	—	—	—	—	—
Customs—Remittance of 1783-4 recovered, and an Adjustment	—	—	—	—	—

Batta, 16 per C

Commercial.

Amount Balances recovered from Contractors	—	—	—	—	—
Gains at the Factories, &c.	—	—	—	—	—
Sale of Saltpetre Retail, damaged Goods, &c.	—	—	—	—	—

Marine.

Received Account Pension Fund, and for the Use of Mooring Chains at Diamond Harbour

MILITARY DEPARTMENT.

Received from Securities of Mr. Fenwick	—	—	—	—	—
Received from Sundries, for Balances transferred to their Accounts	—	—	—	—	—
Balance of Account of Mr. Scott, Paymaster to Bengal Detachment on Coast on 30th Apr	—	—	—	—	—
Estimate 90-1)	—	—	—	—	—
Received from Commissaries of Buzars	—	—	—	—	—
Received Account Retrenchments, &c. and for Stoppages for Families of Native Troops	—	—	—	—	—
Received from the Head of Bills payable	—	—	—	—	—
Stoppages, Account Off-Reckonings 1790-1, included in Charges per Contra	—	—	—	—	—

To Balance—for Amount due in the following Departments on 30th April 1791.

CIVIL DEPARTMENT.

General	—	—	—	—	—
Revenue	—	—	—	—	—
Commercial	—	—	—	—	—
Marine	—	—	—	—	—

MILITARY DEPARTMENT

Deduct—Amount remaining in the following Departments on 30th April 1791.

Civil Department.—General	—	—	—	—	—
Revenue	—	—	—	—	—
Commercial	—	—	—	—	—
Military Department	—	—	—	—	—

(Errors excepted)

W^m WRIGHT,
Auditor of Indian Accounts.

APPENDIX

An ABSTRACT ACCOUNT of the Receipts and Disbursements

D.

To Balance remaining in the several Departments on the 30th April 1790			Pagoda 12,08,
RESOURCES.			
Receipts from the Revenues of the Presidency and Subordinates, and of the Conquered Countries	21,21,296		
D ^o — Post Office Collections	25,702	21,46,998	
Nabob of Arcot.			
Received from him previous to the Assumption of the Revenues of his Country	1,57,235		
Amount collected since	11,56,300		
Rajah of Tanjore.	13,13,535		
Received from him previous to the Assumption of the } " Revenues of his Country	9,873		
Amount collected since	4,99,560		
Rajah of Travancore.	5,09,433		
Amount received from him for the Troops serving in his Country	1,24,142	19,47,110	40,94
EXTRAORDINARY RECEIPTS.			
Received from Sale of Import Goods	65,003		
D ^o — D ^o — Export D ^o	3,754		
D ^o — D ^o — of Stores	29,963		
D ^o — D ^o — of Rice, &c.	36,180		
Treasure from Europe, taken from Canton Consignments	1,67,901	1,34,900	
Amount of Bills on Europe	32,704		
D ^o — Certificates to Commanders of Europe Ships	17,750		
Amount received on Loan at 12 per Cent.	5,35,458	2,18,355	
D ^o — borrowed of Nabob's Creditors, being Share of Receipts from his Highness due to them	4,27,076		
Received for Deposits of Mayor's Court, Deposits for Native Servants, &c. &c. &c.		9,62,534	
		23,573	
SUPPLIES from other PRESIDENCIES.			
Bengal.—In Treasure	15,11,175		
By Bills	17,65,849		
Certificates and Bills, in Liquidation of Bond Debt	1,78,274		
Provisions and Stores	3,53,752		
Bombay—Stores	38,09,050		
	21,141	38,30,191	51,6
		Pagodas	1,04,7

ments of the MADRAS Government, between the 30th April 1790 and 1st of May 1791.

Cr.

Pagodas. 12,08,748	By CHARGES IN ARREAR.			Pagodas.
	Civil Department.			
	General - - - - -	4,745		
	Revenue - - - - -	1,98,383		
	Commercial - - - - -	5,180		
			2,08,308	
	Military Department - - - - -	- -	39,356	
			2,47,664	
	Public and Private Creditors of the Nabob, paid them by Bonds as per Contra - - - - -	- -	4,27,076	
				6,74,740
	CHARGES 1790-1.			
	Civil Department.			
	General.			
	Post Office Charges - - - - -	22,636		
	Paid Salary, Allowances, &c. - - - - -	2,09,905		
			2,32,541	
	Revenue.			
	Charges of Presidency and Subordinates - - - - -	3,73,927		
	Peshcash paid the Nizam - - - - -	49,625		
		4,23,552		
	Charges of the assumed Revenues of the Nabob, including his Share - - - - -	2,70,141		
	D° of the Raja of Tanjore, D° D° - - - - -	1,16,122		
		3,86,263		
	Commercial - - - - -	- -	8,09,815	
			28,390	
	Military Department.		10,70,746	
	Pay, Allowances, &c. &c. of the several Corps - - - - -	42,03,617		
	Military and Garrison Stores - - - - -	3,37,332		
	Grain and Provisions - - - - -	5,92,438		
	Secret Services - - - - -	1,409		
			51,34,796	
	Buildings and Fortifications - - - - -	- -	29,161	
				62,34,703
	EXTRA DISBURSEMENTS.			
	Interest paid on Bonded Debt, &c. - - - - -	4,34,576		
	Loan at 12 per Cent. discharged - - - - -	1,38,602		
	Bonds discharged by Transfer to Bengal - - - - -	1,78,274		
			7,51,452	
	Investment to Europe - - - - -	- -	2,17,470	
	Advances to Commanders of Europe Ships - - - - -	- -	6,349	
	Redwood sent to Bengal - - - - -	- -	1,235	
	Deposits of Mayor's Court, and for Native Servants paid, also fundry other Payments - - - - -	- -	4,164	
				9,80,670
51,69,553	By Balance - - - - -	- -	- -	25,82,296
1,04,72,409			Pagodas -	1,04,72,409

(Errors excepted)

WM WRIGHT,
Auditor of Indian Accounts.

ABSTRACT STATEMENT of Actual Receipts and Disbursements at the Pr D.

ORDINARY REVENUE.						Revenue Department.	Marine Department.	
At the Presidency	—	—	—	—	—	6,56,729 2 49	35,965 2 41	
Surat	—	—	—	—	—	2,34,114 — 07	1,702 2 —	
Tannah	—	—	—	—	—	1,87,460 2 20		
Tellicherry	—	—	—	—	—	22,600 — 30		
Anjengo	—	—	—	—	—	1,296 — —		
Caranjah	—	—	—	—	—	29,324 1 43		
Fort Victoria	—	—	—	—	—	13,811 2 59		
Bufforah	—	—	—	—	—	2,728 3 48		
						11,48,074 — 56	37,668 — 41	11,85,742 — 97
EXTRAORDINARY RECEIPTS.						Revenue Department.	Marine Department.	
At the Presidency	9,37,696 1 02	94,942 — 16	4,14,112 — 64	—	—	—	1,22,744 1 46	
Surat	24,098 3 46	1,181 — —	1,521 2 17	—	—	—	—	
Tannah	—	—	952 — 36	—	—	26,159 2 50	—	
Tellicherry	—	25,643 1 09	—	—	—	—	—	
Anjengo	—	981 3 62	—	—	—	—	—	
Mocha	6,684 1 44	—	—	—	—	—	—	
Bufforah	24,982 3 55	—	—	—	—	—	—	
Buffire	12,770 1 51	—	—	—	—	—	—	
	10,06,232 2 98	1,21,798 — 87	4,16,585 2 57	26,159 2 50	—	1,22,744 1 46	—	16,93,520 2 38
RESOURCES.						Cash.	Good Debts.	
At the Presidency	—	—	—	—	—	10,41,697 3 29	7,25,307 3 82	
Surat	—	—	—	—	—	7,642 — 17	2,01,679 1 —	
Tannah	—	—	—	—	—	40,757 — 36	31,268 — 81	
Tellicherry	—	—	—	—	—	1,60,766 — 02	—	
Anjengo	—	—	—	—	—	50,687 3 70	—	
Fort Victoria	—	—	—	—	—	5,512 2 51	—	
Caranjah	—	—	—	—	—	16,899 1 19	925 — —	
Bufforah	—	—	—	—	—	14,853 2 58	—	
Buffire	—	—	—	—	—	21,752 1 87	—	
						13,60,568 3 69	9,59,180 1 63	23,19,749 1 32
SUPPLIES from other Prefidencies.								
Bengal Prefidency	—	—	—	—	—	—	68,59,222 1 82	
Fort St. George Prefidency	—	—	—	—	—	—	10,464 1 47	68,69,686 3 29
ARREARS incurred, and MONEY borrowed.								
At the Presidency	—	—	—	—	—	—	14,47,149 — 94	
Surat	—	—	—	—	—	—	46,100 — 81	
Tannah	—	—	—	—	—	—	3,178 3 80	
Tellicherry	—	—	—	—	—	—	29,939 3 49	
Anjengo	—	—	—	—	—	—	3,858 3 26	
STORES expended.								
At the Presidency	—	—	—	—	—	—	1,62,089 2 22	
Surat	—	—	—	—	—	—	15,858 — 83	
Tannah	—	—	—	—	—	—	5,012 3 54	
Anjengo	—	—	—	—	—	—	599 3 56	
Fort Victoria	—	—	—	—	—	—	148 — 61	
							1,83,708 2 76	
							Rupees —	1,37,82,634 3 02

N. B. The Treasure received per Princess Royal and Worcester, viz. 209,280 Ounces of Silver, having been reserved for the Purpose of remitting to China by the Ships of 1791-2, is not included in this Statement.

Bombay Castle,
30th April, 1791.

Errors excepted.

(Signed) H.

the Presidency of BOMBAY, and Factories subordinate, from the 1st May 1790 to 30th April 1791.

C.

	Civil Department.	Military Department.	Marine Department.	Revenue Department.	Commercial Department.	
ORDINARY DISBURSEMENTS.						
At the Presidency	4,49,353 1 26	62,77,044 — 21	4,76,227 — 18	30,548 — 15	79,510 3 16	
Surat	1,06,196 1 44	25,326 3 05	61,363 — 13	22,921 1 92	15,061, — 68	
Tannah	26,339 1 39	12,478 3 50	10,007 1 73	39,852 3 22		
Tellicherry	44,968 — 33	1,59,667 3 14	35,176 3 72	5,775 2 90	24,081 3 41	
Anjengo	22,287 3 19	— — —	1,433 1 41	— — —	3,844 2 02	
Caranjah	9,849 1 02	— — —	— — —	2,621 2 79		
Fort Victoria	5,695 — 01	— — —	4,016 1 36	14,028 — 38		
Bufforah	40,957 — 38	— — —	4,804 2 37	— — —	1,324 3 95	
Busshire	12,571 1 73	— — —	936 3 59	— — —	383 2 23	
	7,18,217 2 75	64,74,517 1 90	5,93,965 2 49	1,15,747 3 36	1,24,206 3 45	80,26,655 1 95
FORTIFICATIONS and BUILDINGS, and their REPAIRS.						
At the Presidency	— — —	— — —	— — —	— — —	1,03,803 — 98	
Surat	— — —	— — —	— — —	— — —	29,976 1 83	
Tannah	— — —	— — —	— — —	— — —	11,621 — 02	
Tellicherry	— — —	— — —	— — —	— — —	77,403 — 64	
Anjengo	— — —	— — —	— — —	— — —	5,301 1 79	
Bufforah	— — —	— — —	— — —	— — —	2,000 — —	
Fort Victoria	— — —	— — —	— — —	— — —	3,929 2 80	2,34,035 — 06
EXTRAORDINARY DISBURSEMENTS.						
At the Presidency	91,426 3 45	11,31,540 2 41	70,536 2 11	17,081 3 44	1,00,965 3 27	
Surat	— — —	22,542 — 62	1,889 2 59	— — —	332 2 23	
Tannah	— — —	— — —	— — —	15,147 3 98		
Tellicherry	— — —	1,01,445 2 88	— — —	900 1 07	1,154 3 72	
Anjengo	285 3 28	— — —	— — —	— — —	3,369 — —	
Caranjah	— — —	— — —	— — —	694 2 09		
Bufforah	— — —	— — —	— — —	— — —	833 1 07	
Busshire	— — —	— — —	— — —	— — —	161 2 63	
	91,712 2 73	12,55,528 1 91	72,426 — 70	33,824 2 58	1,06,817 — 92	15,60,309 — 84
DEBTS and ARREARS discharged.						
At the Presidency	— — —	— — —	— — —	— — —	9,93,185 3 54	
Surat	— — —	— — —	— — —	— — —	52,182 1 80	
Tannah	— — —	— — —	— — —	— — —	13,903 — 43	
Tellicherry	— — —	— — —	— — —	— — —	77,073 3 79	11,36,345 1 56
INVESTMENTS.						
1790-1 To complete the Payments for Cotton sent to China	— — —	— — —	— — —	— — —	86,191 2 66	
Cargoes of Two Ships for Europe	— — —	— — —	— — —	— — —	4,27,455 2 16	
Future Investments for Europe	— — —	— — —	— — —	— — —	2,36,987 3 94	7,50,635 — 76
SUPPLIES to the other Presidencies.						
Bengal Presidency	— — —	— — —	— — —	— — —	4,141 2 39	
Fort St George Presidency	— — —	— — —	— — —	— — —	1,15,068 3 83	1,19,210 2 22
ASSETS remaining.						
At the Presidency	— — —	— — —	— — —	5,89,817 3 47	7,61,910 1 —	
Surat	— — —	— — —	— — —	41,753 1 94	1,46,697 1 86	
Tannah	— — —	— — —	— — —	36,633 3 10	94,896 — 20	
Tellicherry	— — —	— — —	— — —	58,356 1 55		
Anjengo	— — —	— — —	— — —	10,902 2 45		
Fort Victoria	— — —	— — —	— — —	7,803 1 16		
Caranjah	— — —	— — —	— — —	19,575 2 72	2,407 2 —	
Poonah	— — —	— — —	— — —	1,57,159 1 89		
Bufforah	— — —	— — —	— — —	22,320 1 84		
Busshire	— — —	— — —	— — —	5,209 2 45		
				9,49,532 2 57	10,05,911 1 06	19,55,443 3 63
					Rupees —	1,37,82,634 3 02

A P P E N D I X, No. 21.

An ACCOUNT of the Balance of Quick Stock, exhibiting a State of the Company's Affairs in respect to their Debts and Affets, as they stood at the Presidencies of FORT WILLIAM, FORT ST. GEORGE, and BOMBAY, and at the Residency of FORT MARLBRO', on the 30th Day of April 1791.

	Fort William.	Fort St. George.	Bombay.	Fort Marlbro', (a) 31st Jan. 1790.	TOTAL.
	Cur ^t Rupees.	Cur ^t Rupees.	Cur ^t Rupees.	Cur ^t Rupees.	Cur ^t Rupees.
Cash — — —	48,46,916	82,58,319	14,59,591	5,68,727	1,51,33,553
Bills receivable — — —	17,70,544	—	—	24,300	17,94,844
Stores — — —	41,20,971	42,82,330 (b)	34,19,324	4,17,778	1,22,40,403
Debts outstanding, including Advances for Investment — — —	99,30,981	2,30,23,593	23,27,512	6,78,951	3,59,61,037
Export Goods — — —	22,72,737	1,49,307	(b)	1,12,570	25,34,614
Import Goods — — —	3,96,687	11,69,013	(b)	63,000	16,28,700
Salt, Opium, and Cattle — — —	15,21,219	—	—	—	15,21,219
Total Affets —	2,48,60,055	3,68,82,562	72,06,427	18,65,326	7,08,14,370
Debts payable in England — — —	64,976	—	—	—	64,976
Bonded Debts — — —	1,67,07,523	1,16,57,100	1,23,59,970	1,95,214	4,09,19,807
Simple Contract Debts, bearing Interest —	2,32,01,676	—	—	1,91,323	2,33,92,999
Arrears and Debts, not bearing Interest —	99,68,151	52,87,480	17,84,818	81,495	1,71,21,944
Total Debts —	4,99,42,326	1,69,44,580	1,41,44,788	4,68,032	8,14,99,726
Excess of Debts —	2,50,82,271	—	69,38,361	—	3,20,20,632
Excess of Affets —	—	1,99,37,982	—	13,97,294	2,13,35,276
Net Excess of Debts — CR ^s	—	—	—	—	1,06,85,356

N. B.—Pagodas converted into Current Rupees, at 425 per 100.

Bombay Rupees — D^o — at 116 CR^s per 100 Bombay Rupees.
Dollars — — D^o — at 243 CR^s per 100 Dollars.

(a) No Accounts of later Date received.

(b) In the Account Quick Stock received from Bombay, the Export and Import Goods are not distinguished from the Stores

(Errors excepted)

East-India House,
27th March, 1792.

WM WRIGHT,
Auditor of Indian Accounts.

A P P E N D I X, No. 22.

An ACCOUNT of the Prime Cost of all Cargoes purchased in India, and shipped for Europe, in the Year 1790-91; together with the Commercial Charges at each Presidency, not added to the Invoice.

				Invoice Amount.	Charges not added to the Invoice.
BENGAL	—	—	—	CR ^s 99,11,598	6,88,510
FORT ST. GEORGE.	Pagodas	3,17,595, a. 425	CR ^s	13,49,779	1,24,491
	per 100 Pagodas	—	—		
BOMBAY.	—	Rupees	7,37,760, a. 116	CR ^s 8,54,641	No Accounts received.
	per 100 Bombay Rupees	—	—		
CR ^s				121,16,018	8,13,001

East-India House,
27th March, 1792.

(Errors excepted)

WM WRIGHT,

Auditor of Indian Accounts.

A P P E N D I X, No. 23.

An ACCOUNT of the BALANCE of CASH which remained in the Treasury of the East-India Company on the 1st March 1791; and of their Receipts and Payments in England, from the 1st Day of March 1791 to the 1st Day of March 1792; together with an Estimate of the Receipts and Payments, from the 1st Day of March 1792 to the 1st Day of March 1793.

1st of March 1791 to 1st March 1792.

Cash in the Treasury on 1st March 1791 (Morning)
exclusive of King's Duty on Tea - £. 921,343

Deduct for the Amount of Payments
made for new Stock belonging to
the Separate Fund of the Company,
which by Mistake was added to
the Balance of Cash — — 6,254

Received for Goods sold, Company's — — 4,953,237
Ditto — Ditto Private Trade — — 465,744
Ditto of Government for Interest, &c. — — 127,687
Ditto for Charges and Profit on Private Trade — — 72,280
Ditto for Customs on — Ditto — — 86,394
Ditto for Freight on — Ditto — — 7,632
Ditto for Alms Houses at Poplar — — 24,854
Ditto for Bonds issued — — 3,400

£. 6,656,317

Paid for Customs — — — £. 659,689
Freight and Demorage — — — 740,584
Goods and Stores exported — — — 889,068
India Debt — — — 964,288
Bills of Exchange from China — — — 436,622
Ditto — India, &c. — — 267,812
Bullion exported — — — 804,552
Proprietors of Private Trade — — — 447,764
Charges on Merchandize, including Supra
Cargoes Commission, and Interest on Loans 353,640
The Bank, Part of their Loans on Mortgage
of Annuities — — — 100
Dividends on Stock, &c. — — — 641,861
Bonds paid off — — — 600

Balance in Favour on 1st March 1792 6,212,580
443,737

£. 6,656,317

ESTIMATE of the Receipts and Payments, from the 1st March 1792 to the 1st March 1793.

Cash in the Treasury on 1st March 1792 (Morning)
exclusive of Duty on Tea — — — £. 443,737
To be received for Goods sold and to be sold — — 5,530,233
Charges and Profit on Private Trade — — 50,000
Stock that may produce about — — 37,800
Annuities that may produce about — — 1,086,804
To be received of Government for Interest, &c. — 127,687
To be received of Ditto, for Customs on Tea, re-
turned by the Buyers, agreeable to Act of Par-
liament — — — 21,621

£. 7,297,882

Buyers of Tea returned — — — £. 5,944
Warrants passed the Court unpaid — — — 90,400
Bonds drawn to be paid off — — — 9,042
Bank on Loan — — — 300,000
Customs — — — 662,888
Freight and Demorage — — — 695,700
Passage of Military — — — 50,353
Bills of Exchange — — — 680,792
India Debt — — — 1,053,000
Exports in Department of Committee of Shipping
Ditto — Ditto — Buying — 435,426
634,443
Bullion exported — — — 127,222
Charges of Merchandize, including Interest on
Loans — — — 295,500
Supra Cargoes Commission — — — 52,000
Indigo Contractors — — — 13,214
Proprietors of Private Trade — — — 246,870
Dividends, &c. — — — 642,200

Balance of Cash in Favour on 1st March 1793 5,994,994
1,302,888

£. 7,297,882

N. B. £. 506,000 will be payable on the 1st March 1793,
for India Debt Bills.

(Errors excepted)

East-India House,
27th March, 1792.

W^m RICHARDSON,

Acomptant.

A P P E N D I X, No. 24.

An ACCOUNT of the SALES of GOODS from the East-Indies between the 1st March 1791 and the 1st March 1792, and the Amount of Customs, Freight, and Charges of Merchandize, paid and to be paid thereout; together with an Estimate of the expected Sales of East-India Goods from the 1st March 1792 to the 1st March 1793, and the Amount of Customs, Freight, and Charges of Merchandize to be paid thereout.

Amount of East-India Goods, sold between the 1st March 1791 and 1st March 1792, £.2,441,994

Customs paid and to be paid thereout	-	-	£. 556,510
Freight	—	Ditto	249,738
Charges of Merchandize,		Ditto	146,519
			<u>952,767</u>
			<u>£. 1,489,227</u>

Estimate of the expected Sales between the 1st March 1792 and the 1st March 1793, £. 2,645,700

Customs to be paid thereout	-	-	£. 602,930
Freight	—	Ditto	270,560
Charges of Merchandize,		Ditto	158,740
			<u>1,032,230</u>
			<u>£. 1,613,470</u>

East-India House,
27th March 1792.

(Errors excepted)

WM RICHARDSON,

Accomptant.

A P P E N D I X, No. 25.

An ACCOUNT of the SALES of GOODS from CHINA, between the 1st March 1791 and the 1st March 1792, and the Amount of Customs, Freight, and Charges of Merchandize, paid and to be paid thereout; together with an Estimate of the expected Sales of China Goods, from the 1st March 1792 to the 1st March 1793, and the Amount of Customs, Freight, and Charges of Merchandize, to be paid thereout.

Amount of China Goods, sold between the 1st March 1791 and the 1st March 1792 £. 2,699,538

Customs paid and to be paid thereout	-	-	£. 55,212	
Freight	—	Ditto	-	469,624
Charges of Merchandize,	Ditto	-	-	161,972
				686,808
				£. 2,012,730

Estimate of the expected Sales between the 1st March 1792 and the 1st March 1793, £. 2,502,000

Customs to be paid thereout	-	-	-	£. 51,170
Freight	—	Ditto	-	435,260
Charges of Merchandize	Ditto	-	-	150,120
				<u>636,550</u>
				<u>£. 1,865,450</u>

East-India House,
27th March 1792.

(Errors excepted)
(Errors excepted)

W^m RICHARDSON,

Accomptant.

A STATEMENT of the Debts of the East-India Company (exclusive of 1785, and the 31st of July 1787,) and a Statement of the Effects of the 1791 and the 1st Day of March 1792; together with an Account of the

	1791.	1792.	More in 1792.	Let 179
To what owing by the Company to the Annuitants £.	2,992,440	2,992,440		
Bonds bearing Interest — —	3,196,700	3,200,000	3,300	
Ditto not bearing Interest — —	9,642	9,042	— —	
Bills of Exchange unpaid from China —	406,542	584,655	178,113	
Ditto — from India —	201,831	191,702	— —	
Customs on Goods sold and unfold —	558,995	597,456	38,461	
The Bank for a Loan on the Credit of Exchequer Bills — —	300,000	— —	— —	30
Ditto for a Loan on Mortgage of the Annuities to be raised agreeable to Act of Parliament 1788	100	300,000	299,900	
Ditto for Interest on the above Loans —	6,004	8,000	1,996	
Freight and Demorage — — —	300,000	291,340	— —	
Supra Cargoes Commission on Goods sold and unfold	68,500	72,970	4,470	
Proprietors of Private Trade on all Goods sold -	308,650	246,870	— —	
Alms Houses at Poplar — —	57,582	66,966	9,384	
Interest on Military Fund more than applied —	53,306	49,209	— —	
Ditto on Contingent Ditto —	10,501	10,554	53	
Warrants passed the Court unpaid — —	21,600	90,400	68,800	
What owing in Department of Committee of Shipping, exclusive of Exports —	88,100	71,958	— —	
What owing for Teas returned by the Buyers and refold — —	5,944	5,944		
Ditto for Exports of preceding Season —	180,100	298,942	118,842	
What owing to Indigo Contractors in England -	— —	13,214	13,214	
Interest on Annuities — —	59,779	55,774	— —	
Ditto on Bonds — — —	72,263	72,585	322	
Dividends on Stock — —	79,857	57,336	— —	
What paid by the Adventurers being				
£. 87½ per Cent. on £. 3,200,000	£. 2,800,000			
155 per Cent. - 800,000	1,240,000			
174 per Cent. - 1,000,000	1,740,000			
	£. 5,000,000	£. 5,780,000		
	5,000,000	5,000,000		
£.	13,978,436	14,287,357	736,855	4
Balance in Favour of the Company — — —		258,087		
		£. 14,545,444		

five of the Debts transferred from India, agreeable to the Orders of the 15th of September of the Company in England, and afloat Outward, as they stood on the 1st Day of March of the Balance of Quick Stock in China, according to the latest Advices.

Lefs in 1792.		1791.	1792.	More in 1792.	Lefs in 1792.
	By what due from Government to the Company £.	4,200,000	4,200,000		
600	Cash in the Treasury on the 1st March (Morning) including the Company's separate Fund, and the Remainder of the New Stock to be sold —	951,583	481,537	— —	470,046
10,129	The Amount of Goods sold not paid for —	1,019,416	1,122,533	103,117	
	The Value of Goods in England unfold —	4,343,031	5,006,118	663,087	
300,000	The Amount of Customs on Teas returned by the Buyers to the Company, which is claimed by the Company to be repaid them by Government —	21,621	21,621		
	Cargoes from England not arrived in India or China at the Dates of the several Quick Stocks —	1,711,282	1,485,001	— —	226,281
	Exports paid for, exclusive of Bullion —	335,656	395,991	60,335	
8,660	Silver exported and remaining in the Treasury paid for — — —	124,465	395,597	271,132	
	Imprefs paid Owners of Ships not arrived in England	103,940	96,970	— —	6,970
61,780	The Value of the East-India House and Warehouses	325,300	329,300	4,000	
4,097	The Value of Ships, Sloops and Veffels, exclusive of those stationed abroad — —	49,270	38,560	— —	10,710
	The Expences defrayed for the Subfiftence of French Prisoners in India — — —	260,687	260,687		
	What remains due of the Expences incurred in the Expedition to Manilla — —	139,877	139,877		
16,142	Hospital Expences for his Majesty's Troops at Madras, Bengal and Bombay — —	21,447	21,447		
	Balance of Quick Stock at China — —	87,543	550,205	462,662	
	£.	13,695,118	14,545,444	1,564,333	714,007
	Balance against the Comany —	283,318			
4,005	£.	13,978,436			
22,521	Balance against the Company in 1791 — —			£. 283,318	
	Ditto in Favour of the Company in 1792 — —			258,087	
	Better in 1792 than in 1791 — —			£. 541,405	
855	427,934				

A P P E N D I X, No. 27.

COMPARISON of the Resolutions of the House of Commons on the Indian Accounts passed in the Years 1787, 1788, 1789, 1790, 1791 and 1792.

REVENUES.	1787.	1788.	1789.	1790.	1791.	1792.
Bengal, on the Average CR ^s	5,02,25,550	5,21,88,146	5,08,87,655	5,30,57,511	5,45,41,067	5,56,05,865
Madras, — D ^o — Pag ^s	23,95,229	25,76,805	26,31,097	27,95,912	31,63,394	36,01,952
Bombay, — D ^o — B ^r R ^s	— —	— —	11,76,356	— —	13,08,314	— —
Bencoolen, — D ^o — Doll ^{rs}	10,676	10,115	10,177	11,024	13,044	14,201
Bengal per last Year's Actual Account — CR ^s	— —	— —	5,18,27,117	5,61,99,942	5,62,06,562	5,52,22,920
Madras, — D ^o — Pag ^s	— —	— —	24,93,201	30,33,072	31,39,519	41,10,557
Bombay, — D ^o — B ^r R ^s	— —	— —	11,29,534	— —	14,42,405	15,85,742
Bengal, per Estimate CR ^s	4,95,20,244	5,06,48,906	5,44,01,481	5,60,93,971	5,22,39,427	5,05,56,403
Madras, — D ^o — Pag ^s	26,72,870	32,73,041	33,96,133	34,90,360	44,15,941	16,39,456
Bombay, — D ^o — B ^r R ^s	11,41,713	11,76,601	11,74,138	11,91,627	22,96,316	— —
CHARGES.						
Bengal, per last Year's Actual Account — CR ^s	— —	— —	3,04,67,767	3,18,32,505	3,12,01,486	3,22,59,227
Madras, — D ^o — Pag ^s	— —	— —	31,18,203	32,55,093	43,47,537	67,15,760
Bombay, — D ^o — B ^r R ^s	— —	— —	38,00,358	— —	48,02,685	95,89,972
Bengal, per Estimate CR ^s	3,12,57,487	3,06,62,401	2,94,57,918	3,16,26,270	3,18,32,217	3,10,16,376
Madras, — D ^o — Pag ^s	24,70,972	31,77,785	32,76,219	37,71,360	63,71,438	70,20,937
Bombay, — D ^o — B ^r R ^s	45,00,000	36,51,245	50,55,217	49,02,676	67,96,753	— —
DEBTS.						
Total of Debts in India CR ^s	9,26,40,162	7,62,21,563	7,60,47,548	6,50,13,858	6,87,85,077	8,10,98,549
Amount of D ^o bearing Interest — D ^o	7,53,79,761	6,41,09,900	5,77,62,448	5,26,06,727	5,40,69,357	6,32,54,440
Amount of that Interest - D ^o	63,70,250	53,53,341	48,07,019	43,84,263	44,71,066	52,96,241

